For Educational Purposes Only:

The material within is intended to give the course participant a solid understanding of general principles in the subject area. As such, the material may not necessarily reflect the official procedures and policies of the Georgia Department of Revenue or the Department’s official interpretation of the laws of the State of Georgia. The application of applicability to specific situations of the theories, techniques, and approaches discussed herein must be determined on a case-by-case basis.
BECOMING A TAX COMMISSIONER

Prior to 1972 many of the duties of the tax commissioner were divided between the tax receiver and tax collector and consequently there are many sections of the law that refer to the receiver and collector separately. Therefore, it is necessary, as tax commissioner, to be aware of the duties and responsibilities of both titles. When laws refer to the tax collector or tax receiver, they apply equally to the consolidated office of tax commissioner. Since the office of tax receiver and tax collector has been consolidated in all counties, the term tax commissioner will be used throughout this handbook to refer to both titles.

Contents

Qualifications and Certification of Qualifications ......................... 1.3
Oath of Office ................................................................. 1.4
Bonds .............................................................................. 1.5
  How Bonds are Acquired ................................................. 1.9
Required Training ............................................................. 1.9
Code of Ethics .................................................................. 1.10

Figures

Figure 1.1 Oath for Recipient of Public Funds ............................... 1.4
Figure 1.2 Oath for Tax Receivers ............................................. 1.4
Figure 1.3 Oath for Tax Collectors ............................................. 1.5
Figure 1.4 Example Bond, Covering Tax Commissioner .................. 1.7
Figure 1.5 Example of Blanket Bond ......................................... 1.8
Figure 1.6 Copy of Code of Ethics ............................................. 1.10

32 The General Assembly can consolidate the offices of tax receiver and tax collector in the office of Tax commissioner and fix the commissioner’s compensation. Ga. Const. Art IX, 1, 3. The offices of Tax collector and tax receiver have been consolidated in all counties. Office of Secretary of State, Max Cleland, State of Georgia 1993 Official Directory of United States Congressmen, State and County Offices (Atlanta: Office of Secretary of State, 1993), pp. 136-385.
Notes:
Qualifications and Certification of Qualifications

The office of tax commissioner is one that is created by provision of Georgia's Constitution which provides that the tax commissioner shall be an elected county officer having a term of office of four years with powers, duties, and responsibilities as established by general law. The office of tax commissioner is one that is created by provision of Georgia's Constitution which provides that the tax commissioner shall be an elected county officer having a term of office of four years with powers, duties, and responsibilities as established by general law. One county, Dougherty County, provides by local amendment to the Constitution for the appointment of rather than the election of the tax commissioner.

Tax commissioners cannot hold another county office during their tenure except by special act of the legislature. Nor, can they serve as grand jurors during their tenure in office. Nonpayment of taxes renders a person ineligible for office. Also, the tax commissioner cannot be appointed as an assistant or deputy for elections. Certain actions and conditions render a person eligible or ineligible, as the case may be, to hold the office of tax commissioner.

- The tax commissioner must be a citizen of the United States and a resident of the county for which the office is sought for a period of two years prior to qualifying for election to the office. The tax commissioner must remain a resident of the county during the term of office.
- The tax commissioner must be a registered voter.
- The person must attain the age of 25 years of age prior to the date of qualifying for election to the office.
- The tax commissioner must have a high school diploma or its recognized equivalent.
- A person who has been convicted of a felony offense or any offense involving moral turpitude is not eligible to hold office unless that person's civil rights have been restored and at least ten years have elapsed from the date of the completion of the sentence without a subsequent conviction of another felony involving moral turpitude.
- Persons holding public monies illegally are ineligible from holding the office.

---

3 O.C.G.A. §45-2-2  
4 O.C.G.A §15-12-60  
6 O.C.G.A. §45-2-2  
7 O.C.G.A. §48-5-210  
9 O.C.G.A. §48-5-210  
10 Ibid.  
12 O.C.G.A. §48-5-210
Oath of Office

Tax commissioners must take three oaths as a condition precedent to assuming office and entering into the duties of office and these oaths must be filed with the office of the probate judge in the county. See penalties section in Chapter 9 for failure to do these things.

They must swear, among other things, that they are not the holders of any public money due the state which is unaccounted for and that they do not hold certain other offices. They must also affirm support of the constitutions of the United States and the State of Georgia which also involves disavowal of membership in the Communist party. See the following figure 1.1.

Figure 1.1 Oath for Recipient of Public Funds

“I, ___________ (Name) a citizen of ___________ and being an employee of ___________ and the recipient of public funds for services rendered as such employee, do hereby solemnly swear and affirm that I will support the Constitution of the United States and the Constitution of Georgia, and that I am not a member of the Communist Party.”

The second oath required of tax commissioners relates to the duty of the office as tax receiver and requires the tax commissioner to swear to faithful performance of the duties as receiver of tax returns of taxable property in the county and to faithful performance in carrying out all of the requirements of the tax laws of the state. This oath is required except in those counties where the tax assessors have been designated to receive returns. See the following figure 1.2.

Figure 1.2 Oath for Tax Receivers

I swear that I will truly and faithfully perform the duties of the receiver of returns of taxable property, or of persons or things specially taxed in the county to which I am appointed as required of me by the laws, and will before receiving returns carefully examine each, and will to the best of my ability carry out all the requirements made upon me by the tax laws. So help me God.”

---

13 O.C.G.A. §45-3-8
14 O.C.G.A. §45-3-5
15 O.C.G.A. §45-3-1
16 O.C.G.A. §45-3-11, 45-3-1, 45-3-12, 45-3-13, U.S. Const., Art. VI, Cl.3
17 O.C.G.A. § 48-5-101
The third oath required is similar to the oath for tax receivers except it relates to the duties of the officer as tax collector for the county. It also requires affirmation of faithful performance in the duties of collecting and properly remitting taxes required to be collected by the tax commissioner.\textsuperscript{18} Refer to the following figure 1.3.

\begin{figure}[h]
\centering
\includegraphics[width=\textwidth]{figure1.3}
\caption{Oath for Tax Collectors}
\end{figure}

Finally, candidates for the office of tax commissioner must, each time they run for office, file with the officer before whom they qualified to run an affidavit certifying that they meet the qualifications for the office.\textsuperscript{19}

\section*{Bonds}

Before assuming the office and beginning to function as tax commissioner, various bonds must be obtained and filed. Under general law, the state and its counties and municipalities all are authorized to require bonds of collecting officers and to adjust the amounts of those bonds as conditions warrant.\textsuperscript{20} The premiums due on the bonds must be paid by the county fiscal authorities out of county funds.\textsuperscript{21} Specific statutory bonding requirements for tax commissioners include:

- A bond covering the faithful performance of duties relating to the function of tax receiver that is one-fourth of the amount of state tax due in the particular county for the year in which the bond is given. The Revenue Commissioner determines the amount of this bond, but no bond in an amount exceeding $10,000.00 may be required.\textsuperscript{22} See figure 1.4

- Bonds covering the faithful performance of duties relating to the function of tax collector are also required. One bond, the amount of which is also determined by the Revenue Commissioner, is in an amount equal to 40 per cent of the amount of state tax due in the particular county for the year for which the bond is required. The maximum amount of the bond that may be required in

\begin{itemize}
\item \textsuperscript{18} O.C.G.A. §48-5-121
\item \textsuperscript{19} O.C.G.A. §48-5-210
\item \textsuperscript{20} O.C.G.A. §§45-8-2, 45-8-3, 48-5-101, 48-5-122
\item \textsuperscript{21} O.C.G.A. §45-4-7
\item \textsuperscript{22} O.C.G.A. §48-5-101
\end{itemize}
this regard is $50,000.00. The tax commissioner is also required to furnish a bond to the county
governing authority relating to tax collecting duties in an amount to be determined by the
governing authority and the maximum that may be required is $100,000.00. This bond extends
to bind the tax commissioner for school taxes as for other county taxes. Same as figure 1.4.

- Finally, the tax commissioner must furnish bond to the state covering responsibilities as tag
agent in an amount to be determined by the Revenue Commissioner with a maximum amount that
may be required of $250,000.00 Premiums for this bond are paid by the Revenue Department.

A blanket bond may be issued to cover the tax commissioner. See figure 1.5 on the following
page.

Since the tax receiver and tax collector responsibilities have been combined, it is sufficient to
provide the Property Tax Division with one bond that covers both of these titles (refer to figure
1.4). There must be a separate bond provided to the Motor Vehicle Division for the tag agent
responsibilities, refer to figure 1-5.

For tax commissioners elected during the November general election, these bonds must be filed
with the appropriate authorities on or before the first day of January after their election. In other
situations, the bonds are required to be filed within 40 days after election or appointment to
office. No official act, including collection of tax, can be performed until the bonds have been
approved, filed, and recorded. Case law does provide, however, that a delay in giving the
required bond does not render the bond invalid on the basis that it is not a proper, statutory bond.
See the section on penalties for failure to give bond in Chapter 9.
Becoming a Tax Commissioner

Figure 1.4 Example Bond, Covering the Tax Commissioner
**Figure 1.5 Example of a Blanket Bond**

**Agency Name (I.R.M.A.)**

**Confirmation of Coverage – Commercial Blanket Bond**

Issued By:  
Coverage Period:  
Policy Number:  

This certifies that the Bond requirement for ___________________________ regarding the position of Tax Commissioner is met in accordance with the Official Code of Georgia Annotated (O.C.G.A. section §45-4-11) subject to the Commercial Blanket Bond coverage agreement its terms, conditions and exclusions as issued to:

His Excellency, Roy Barnes, Governor of the State of Georgia.

**Section V. Agreement C – Commercial Blanket Bond**

IRMA (HERINAFTER CALLED THE “Surety”) agrees subject to the terms and conditions set forth herein, to indemnify the Named Member (hereinafter called the “Employer”) against any loss of Money or other property real or personal (including that part of any inventory shortage which the Employer shall conclusively prove is caused by the dishonesty of any “Employee of Employees”) belonging to the Employer or in which the Employer has a pecuniary interest of for which the Employer is legally liable or held by the Employer in any capacity, whether the Employer is legally liable therefore or not, which the Employer shall during the term of this coverage sustain or discover that they have sustained through larceny, theft, embezzlement, forgery, misappropriation, wrongful abstraction, willful misapplication or other fraudulent or dishonest act or acts committed by any one or more of the Employees as defined herein, acting alone or in collusion with others. It is further agreed that this Coverage provides indemnification for each Member in the minimum amount required by applicable state law or local ordinance, not to exceed $500,000 per occurrence. Any Employee not required to be separately bonded by state law or local ordinance shall be limited to no more than $50,000 per occurrence.

______________________________________         ______________________________________  
Signature of Authorized Representative                         Tax Commissioner Name  
For Agency  

Attested and approved by me this _____ day of ________________, ________.

_______________________________                           ___________________________  
Notary                                              Date
How Bonds are Acquired

A bond is valid only for the elected or appointed term of office and must be reissued for each renewal term of office. A bond is acquired as follows:

1. After an election or appointment, the Department of Revenue completes the form and sends it to the Probate Judge of the appropriate county.
2. The Probate Judge turns the form over to an insurance company for bonding.
3. The insurance company collects the funds from the county’s governing authority.
4. Upon receiving the funds, the insurance company sends the bond to the Probate Judge for recording.
5. The Probate Judge forwards the recorded bond to the Department of Revenue.

Required Training

Persons elected to serve as tax commissioners who have not served in such office prior to January 1, 1982 are required to attend 40 hours of training classes as provided for by rule of the State Revenue Commissioner. This training covers all areas of property taxation and motor vehicle registration and titling. Twenty hours of training must be received during the period of time between the election of the tax commissioner and the date such official assumes office, and the remaining twenty hours must be received during the first year of the tax commissioner's initial term of office. Persons assuming the office during a regular term may receive this initial training from the Revenue Department as special training and instruction in lieu of attending specific training classes.

For each year that the tax commissioner serves in office, he/she is required to receive 15 hours of training.

The commissioner shall prepare, instruct, operate, and administer courses of instruction deemed necessary to provide training of and continuing education to all local tax officials and staff and members of the county boards of equalization. Course materials for such training shall be reviewed not less than once every five years and updated if necessary. All such training materials shall be made available online, and the commissioner shall determine what training may be offered or available online instead of attended in person in order to reduce the cost to taxpayers to pay for such training.

The Revenue Department provides ample opportunity through its regional training program for all tax commissioners to receive the training required. Costs of attending the classes are partly covered by the payment of registration fees. The statute specifically provides that the county shall reimburse the tax commissioner for the amount of such fees.

---

29 Compton v. Hix, 184 Ga. 749 <A> 193 S.E. 2d 252 <A> (1937)
30 O.C.G.A. §45-4-13
31 O.C.G.A. §45-4-17
32 O.C.G.A. §48-5-126.1
33 O.C.G.A. §48-5-131(b)
34 O.C.G.A. §48-5-126.1
Tax Commissioner Procedures

Failure of the tax commissioner, without good cause, to comply with these training requirements may subject him/her to removal from office by the Governor. Refer to Chapter 9, Penalties Section.

All training classes scheduled by the Local Government Services Division are listed in a yearly publication. See the introduction for the contact person listed under State Officials.

Code of Ethics

Figure 1.6 promulgates the Code of Ethics as developed by the Georgia Association of Tax Officials to define the conduct of its members.

Figure 1.6  Copy of Code of Ethics

The purpose of the Georgia Association of Tax Officials is to increase the proficiency of county tax commissioners, receivers, collectors, and to strengthen the quality of local government through professional management. To further these objectives, certain ethical principles shall govern the conduct of every member of the Georgia Association, who shall:

1. Uphold the Constitution of the United States and the State of Georgia and of all governments therein and never be a party to their evasion.
2. Recognize that the chief function of local government at all times is to serve the best interests of all the people.
3. Keep the community information on local affairs; encourage communication between the citizens and all local officers; emphasize friendly and courteous service to the public; and seek to improve the quality and image of public service.
4. Seek no favor; believe that personal aggrandizement or profit secured by confidential information or by misuse of public time is dishonest.
5. Be dedicated to the concepts of effective and democratic local government and believe that professional general management is essential to the achievement of this objective.
6. Be dedicated to the highest ideals of honor and integrity in all public and personal relationships in order that the member may merit the respect and confidence of their peers, or other officials and employees, and of the public.
7. Make it a duty continually time improve the members professional ability and to develop the competence of associates in the use of management technique.
8. Resist any encroachment on professional responsibilities, believe the member should be free to carry out official policies without interference, and handle each problem without discrimination on the basis of principle and justice.
9. Handle all matters of personnel on the basis or merit so that fairness and impartiality governs a member’s decisions, pertaining to appointments, pay adjustments, promotions, and discipline.
10. Affirm the dignity and worth of the services rendered by government and maintain a constructive, creative, and practical attitude toward local affairs and a deep sense of social responsibility as a trusted public servant.
GETTING STARTED

In this chapter you will be made aware of the duties of the tax commissioner and the related offices. You will learn what to expect during the transition of taking office, what is expected of you during your tenure, what items/inventory you should have in your office, and what you should know about your staff’s compensation and benefits.

Contents

Duties of the Tax Commissioner .................................................. 2.3
Duties of Other Offices Related to the Tax Commissioner .............. 2.4
   Tax Assessors ............................................................... 2.4
   Appraisal Staff ............................................................ 2.4
   Chief Appraiser ............................................................ 2.4
   County Governing Authority ......................................... 2.5
   County School Board .................................................... 2.5
Transition from Predecessor to Incumbent ................................... 2.5
Close Out Audit and Commissions ............................................. 2.5
Inventory ............................................................................. 2.6
Personnel .............................................................................. 2.6
   Civil Service or Merit System ........................................... 2.7
   Job Descriptions and Examples ....................................... 2.7
   Entry Level Tax Clerk I .................................................. 2.7
   Deputy Tax Commissioner, Accounting ......................... 2.10
   Reclassification of Job ................................................... 2.12
   Office Policies ............................................................... 2.15
   Office Security .............................................................. 2.17
   Authority to Accept Checks .......................................... 2.17
   Forms of Payment .......................................................... 2.18
   Bank Accounts .............................................................. 2.18
   Budget ............................................................................ 2.22
      Planning the Budget .................................................... 2.24
      Budgeting Basics ......................................................... 2.24
      Line Items .................................................................. 2.24
      Budget in Motion ........................................................ 2.26
Ordering of Supplies ................................................................. 2.27
Compensation and Benefits ....................................................... 2.28
   Minimum Salaries ......................................................... 2.29
   Exceptions .................................................................... 2.30
   Conversion from Commissions to Salary ......................... 2.30
   Retirement Benefits ....................................................... 2.31
   Insurance ..................................................................... 2.31
Figures

Figure 2.1 Example of Job Description, Entry Level, Tax Clerk I ...................... 2.8
Figure 2.2 Example of Job Description, Deputy Tax Commissioner, Accounting... 2.10
Figure 2.3 Example of Request for Position Classification Review .................. 2.12
Figure 2.4 Example of Form for Department Head’s Response to Reclassification 2.14
Figure 2.5 Example of Partial Payment Delinquent Tax Agreement ............... 2.16
Figure 2.6 Example of Authority to Receive Checks Form ............................ 2.18
Figure 2.7 Example of Letter from Bank, Explaining FIRREA and Collateral Security Agreement ............................................................. 2.19
Figure 2.8 Example of Collateral Security Agreement .................................... 2.20
Figure 2.9 Example of Approved Expenditures Budget for Fiscal Year 2012 ... 2.23
Figure 2.10 Example of Line Items for Financial Summary Information ........... 2.25
Figure 2.11 Example of Detailed Expenditures/Appropriations for Personal Service .................................................................................. 2.26
Figure 2.12 Example of Property Tax Division Forms Order ............................ 2.27

Tables

Table 2.1 Minimum Annual Salaries for Tax Commissioners ......................... 2.29
Duties of the Tax Commissioner

The duties of the tax commissioner are a combination of the tax receiver and the tax collector along with some of the duties exclusive to the tax commissioner. This is not an all-inclusive list of his/her duties.

Some duties of the tax commissioner are:

1. Receive all tax returns or designate tax assessor to receive all tax returns.\(^1\)
2. Make out and perfect the digests and to deposit the digests properly.\(^2\)
3. Post and maintain notice showing the days on which his/her office is open.\(^3\)
4. Receive applications for homestead exemptions from ad valorem tax.\(^4\)
5. Perform all other duties the law requires and which necessarily under the law appertain to the office of tax receiver/tax collector.\(^5\)
6. Designation as tag agents of the commissioner for the purpose of accepting applications for registration of vehicles. This includes a custodial responsibility for properly receiving, processing, issuing, and storing motor vehicle titles or registrations, or both.\(^6\)
7. Placing executions in the hands of levying officer or ex-officio sheriff.\(^7\)
8. Collecting diligently and paying over promptly the funds allowed the state and the county.\(^8\)
9. Keeping an insolvent list.\(^9\)
10. Issuing executions.\(^10\)
11. Keeping a permanent qualification or voters’ book and compile the registration lists as provided by Article 6, Chapter 2, Title 21.\(^11\)
12. Accumulating statistical information on taxpayers that the tax commissioner considers beneficial to the State Revenue Commissioner.\(^12\)
13. Ensuring that all persons are prosecuted for violations of state’s tax laws.\(^13\)

\(^1\) O.C.G.A. §§48-5-299.1, 48-5-103
\(^2\) O.C.G.A. §48-5-103
\(^3\) O.C.G.A. §§48-5-103, 48-5-127 (a)(3)
\(^4\) O.C.G.A. §§48-5-103, 48-5-299.1
\(^5\) O.C.G.A. §§48-5-103, 48-5-127 (a)(8)
\(^6\) O.C.G.A. §40-2-23, 48-5-475
\(^7\) O.C.G.A. §48-4-3
\(^8\) O.C.G.A. §48-5-127 (a)(1)
\(^9\) O.C.G.A. §48-5-127 (a)(2)
\(^10\) O.C.G.A. §48-5-127(a)(6)
\(^11\) O.C.G.A. §48-5-127(a)(7)
\(^12\) O.C.G.A. §48-5-109
Tax Commissioner Procedures

14. Conforming to such rules and orders as may be furnished by the State Revenue Commissioner.  ^14

15. When notified by the court the tax commissioner must inform the court, in writing, of the taxes due on the property in a condemnation proceeding.  ^15

Duties of Other Offices Related to Tax Commissioner

Tax Assessors

**Duties:**

1. Determine what property is subject to taxation.
2. Determine value of such property.
3. Receive returns if designated by tax commissioner.
4. Approve exemptions.

Appraisal Staff

**Duties:**

1. Make appraisals of all taxable property at fair market value.
2. Maintain tax records and maps.
3. Make annual assessments and submit to Board of Assessors.
4. Appraise exempt property and submit to Board of Assessors.
5. Prepare and make assessment notices after Board of Assessors determines final assessments.
6. Attend Board of Equalization hearings.

Chief Appraiser

**Duties:**

1. Operate and function as part of county appraisal staff.
2. Certify and sign documents prepared by staff.
3. Implement procedures necessary for efficient operation of staff.
4. May appoint an assistant and delegate authority.
5. May be a member of Board of Assessors.

---

13 O.C.G.A. §48-2-81
14 O.C.G.A. §§48-5-103(8), 48-5-5-127(a)(5)
15 O.C.G.A. §§22-2-134, 22-2-140, 32-3-8(e)
County Governing Authority

Duties:

1. Set budget.
2. Set millage rate to fund budget.
3. Correct errors and authorize refunds.
4. Advertise required ads for Digest Submission.

County School Board

Duties:

1. Set budget for school.
2. Set millage rate to fund budget.
3. Advertise required Ads for Digest Submission.

Transition from Predecessor to Incumbent

When another succeeds an incumbent tax commissioner, the outgoing tax commissioner shall no longer be authorized to collect taxes or enforce executions. All uncompleted duties shall pass to the successor.\(^{16}\)

When leaving office, the outgoing tax commissioner is required to prepare a list of the uncollected items and give the list to his/her successor.\(^{17}\)

As taxes are collected, the successor tax commissioner must pay one-half of the commissions, when on fee system only, to the outgoing tax commissioner and retain one-half of the commissions for his/her own services.

It is important the successor tax commissioner performs these duties as soon as possible and documents all transactions because any reference to future uncollected, prior-year taxes may not be the responsibility of the current tax commissioner.

Refer to Chapter 9 for information and responsibilities when leaving office.

Close Out Audit and Commissions

It is advisable that a close out audit be completed when a successor tax commissioner takes office. This to insure that all delinquent accounts are turned over from the predecessor and that all funds have been accounted for.\(^{18}\)

\(^{16}\) O.C.G.A. §48-5-128
\(^{17}\) O.C.G.A. §48-5-164
\(^{18}\) Ibid.
The governing authority may employ an accountant to examine or audit the books of the tax commissioner at any time it deems necessary.19

Inventory

There are several items that should be maintained in the office at all times:

- Digest20
- Uncollected Fi. Fa.’s List21
- Cash Book and Distribution Records22
- List of Interest Collected23
- Insolvent List24
- Other Suggested Documents:
  - Law Books, Title 48, Vol. 36
  - Training Manuals
  - Delinquent Tax Procedures

Refer to Chapter 9 for retention schedules and a complete list of all records that should be maintained and their retention periods.

Personnel

Given the authority and responsibility through various laws or by approval of county personnel department, the tax commissioner may:

- Hire and dismiss personnel as deemed necessary in order for him/her to accomplish the duties of the office.25
- Hire temporary personnel as the need arises to get the job done when due.26
- Employ the merit system since it is a necessary part of the personnel system.27
- Promote the Civil Service system according to the law.28
- If none are in place, establish strict and proper authorization policies for the removal of public personnel records.
- Appoint a Chief Deputy Tax Commissioner for each county that qualifies according to the United States decennial census of 1950.29

Civil Service or Merit System

19 O.C.G.A. §36-1-10
20 O.C.G.A. §48-5-103
21 O.C.G.A. §48-5-161
22 O.C.G.A. §48-5-138
23 O.C.G.A. §48-5-148
24 O.C.G.A. §48-5-131
26 O.C.G.A. §36-1-11
28 O.C.G.A. §36-1-21
29 O.C.G.A. §48-5-128.1
Home Rule provides that a county can have a civil service or merit system, however, the constitutional officer must make the request in writing for such a system or his/her predecessor must have chosen the system it wishes to employ. If the predecessor has chosen to be part of a system and the positions of employment are subject to the system, they may not be removed from the system.\textsuperscript{30}

Once a tax commissioner has selected a system for their office and employees, the system cannot be changed in the future.\textsuperscript{31}

**Job Descriptions and Examples**

All positions need a job description written and filed in the Personnel Department of the county, regardless of being under a personnel system or not.

When writing descriptions make sure to list all duties in detail primarily number of documents handled and if money is handled give description of dollar amount handled.

Use other positions in the county, as a guideline for your classifications. If you are not satisfied, there is normally an appeal process. Check in your county personnel policies for specific details about appeals.

Periodically job descriptions need to be updated to insure that the duties of the position are accurate with the classification. As laws change, so will job duties.

The following are examples of job descriptions given in this section.

- Entry Level Tax Clerk I
- Deputy Tax Commissioner, Accounting

**Entry Level Tax Clerk I**

The following figure 2.1 is an example of a job description for an Entry Level Tax Clerk I. As mentioned above, all positions should have a job description. Each job description should be written carefully and detailed with preciseness of all duties. If you cannot find a description, use the following as an example. Samples may be found in the Personnel Departments in various counties.

\textsuperscript{30} Ga. Const. Article IX, Section II, paragraph I, (f)
\textsuperscript{31} O.C.G.A. §36-1-21
Entry Level Tax Clerk I

An individual in this position performs responsible clerical work in the collections of real and personal property taxes. Standard procedures and forms are set in State laws and regulations so few judgmental decisions are required. Work is performed under supervision of the tax commissioner, however, work may be proofed or reviewed by a deputy clerk or one of the bookkeeping staff. Supervision over other employees is usually not exercised by employees of this class. This position involves considerable public contact and deals with a variety of individual problems associated with taxation.

The following examples of duties are illustrative of the duties assigned to this class title. No attempt is made to be exhaustive in this listing.

Collects fees and taxes for personal property and maintains the necessary forms.

- Reviews bills to determine if payment is for tag, title and/or ad valorem tax.
- Types MV-1 title applications for taxpayer; may figure taxes owed from ad valorem tax book, collects fees for tags, decals, titles, taxes and sometimes penalties.
- Issues tag and decals to taxpayer for vehicles.
- Files all tag receipts and tax bills in alpha order.
- Conducts inventories of all license plates received from the state and verify with packing slip.
- Places all county stickers on license plates once received from the state.
- Checks lists of vehicles on car dealer’s lots at first of each year to make sure all figures are accurate; stamps all MV-1’s for return of ad valorem tax and sends back to the dealer for payment.
- Notarizes tag and title forms.
- Types mobile home decal applications; calculates taxes owed on property, retrieves hard copy from CRT and printer; collects fees and issues decals along with receipt.
- Files all mobile home decal copies for future reference.

Assists in processing real and intangible taxes.

- Determines if amount received through mail is a partial or full payment, writes check number on bill with the amount of money or check tendered, the name of the person who sent payment if different from owner and stamp if paid in full.
- Make copies of bills that are to be refunded, writes on copy the amount of bill, the amount of overage and the bill number.
- Types intangible tax reports to send to state.

Assists in recording security deeds.

- Records in Grantor Book the grantor and grantee, amount of money being borrowed, date of the instrument (deed) and maturity date and records the amount of money paid.
- Records in Grantee Book the grantor’s name, amount of intangible tax being paid, according to city or county. Determines additional payment if recorded after 90 days.
- Stamps recording date on deed.
- Places checks or cash in appropriate place for pay-outs.

This job description continued on page 2.9

Figure 2.1 Example of Job Description, Entry Level Tax Clerk I, (Page 1)
Performs miscellaneous tasks in the office.

- Assists lawyers, finance companies and general public by retrieving information from computer regarding taxes owed or paid.
- May assist in reviewing the tax digest
- Retrieves current year digest from vault daily and files same at end of day.

Desirable knowledge, skills, and abilities.

- Knowledge of cash collection and tabulation procedures.
- Skilled in using a typewriter, copy machine, calculator, and other general office equipment.
- Ability to understand State laws and regulations applicable to the administration of real and personal to collection functions; to apply State tax laws; to check data for accuracy, to maintain files, records, and receipts; to maintain an effective working relationship with other employees, elected officials and the general public.

Education and experience.

- The following standards express the minimum background of training and experience: As evidence of an applicant’s ability to qualify for this class title, other desirable training or experience, if evaluated as equivalent, may qualify an applicant for a position within this class.
- Completion of a standard high school or its recognized equivalent and
- One year of experience in a similar position such as bank teller, bookkeeper, legal secretary.

Necessary special requirement.

- Possession or ability to obtain certification as a Notary Public.

Signature  ____________________________________________________________
Date  ________________________________________________________________

**Figure 2.1  Example of Job Description, Entry Level Tax Clerk I, (Page 2)**
Deputy Tax Commissioner, Accounting

Figure 2.2 is an example of a general job description for the Deputy Tax Commissioner, Accounting.

**Deputy Tax Commissioner, Accounting**

He/she is responsible for the accounting functions of the tax commissioner’s office as directed by the tax commissioner. This individual must be able to work closely with the tax commissioner and accounting staff, as well as with the staffs of property tax and tag and tax. He/she should possess a general knowledge of all areas of work in the tax commissioner’s office and standard procedures as set by county and State law. All work is subject to audit by an independent CPA and State Auditor. Supervision over personnel is shared with the Property Deputy Tax Commissioner and the Motor Vehicle Deputy Tax Commissioner.

Judgmental decisions are required in this position. This individual can represent the tax commissioner in case of his absence.

The following job description is for the position of Deputy Tax Commissioner of Accounting and details many of the duties for this particular position.

This position is responsible for the following example of duties.

**Tags and Taxes**

- Verify daily cash reports, tags, decals used, and complete summary report.
- Post deposits in checkbook.
- Post daily cashbook.
- Breakdown applications into proper categories for state reports.
- Process and verify report cycle summaries to tags and taxes.
- Process mobile home summaries for reports
  - State reports for tag, title, and special permits must be submitted to the state in a timely manner or penalties can accrue (O.C.G.A. §40-2-31). MVA-12, title reports, are submitted daily while MVA-14 reports should be submitted weekly.
- Post weekly cash journal and balance with daily cash journal and checkbook.
- Transfer ad valorem to special tag and tax account after balancing.
- Process Refunds.

*This job description continued on page 2.12.*
• Request refunds from state, form T-126.
• Issue mobile home decals, calculate and issue PT-40’s, mobile home tax returns, and maintain mobile home information.
• Issue tags decals and assigns cash drawers.
• Correct errors and rejections from state, etc. using forms MV-7 and MV-602.
• Account for refunds received for the state, MV-5.
• Verify daily deposits.
• Disburse revenue through detailed monthly or interim payouts to each governmental agency.
• Account for lost, missing, or mutilated tags, decals, and special permits using form MVA-41’s.
• Verify form MV-114, receiving of tags, decals, and special permits, and maintain file for the above.

Property

• Verify daily cash reports.
• Verify deposits.
• Post daily cash journal.
• Process and verify month-ending report for property taxes.
• Disburse revenue to each government through a detailed pay-out broken down by the year of taxes, f.i.f.a.’s, interest, late filing penalty, street lights, other collections, and
• Process refunds and maintain refund file, etc.
• Transfer monies.
• Balance checkbook.

Recording Intangibles

• Verify cash journal
• Transfer monies.
• Disburse revenue through detailed payout to each government agency.

Detailed Reports

• Quality Basic Education (QBE) report required verifying breakdown of sources; local revenue distributed to local school board.
• State of Georgia Department of Audits verification of tax collections transmitted to local school board.
• Verification to City auditors of collection for motor vehicle and mobile home ad valorem monies transmitted to the municipality.

Other Duties or Responsibilities

• Responsible for returned check collection.
• Reconciling bank statements and multiple checkbooks.
• Process all refunds.
• Answer telephones.
• Verify and maintain inventory of fixed assets.
• Prepare purchasing and accounts payable blanket orders or requisitions per directive of commissioner.

This job description continued on page 2.13
Reclassification of a Job

Be careful when getting positions reclassified. Be sure that the job description will not cause the position to be frozen as to not receive cost of living increases. This can be avoided by a full description of all duties regardless of how minor the duty. The following figure 2.3 is an example of how to go about reclassifying a position and is based on the job description of the Deputy Tax Commissioner for Accounting shown in figure 2.2.

**Request for Position Classification Review**

Name: ____________________________________________
Title of Your Position: _________________________________
Department: ________________________________________
Name and Title of Supervisor: ____________________________
Length of Time in this Position: _________________________

**Justification for Reclassification**

1. What significant job duties or responsibilities were omitted from your current job description and should be included to accurately describe the job as it currently exists?

   **Response by Employee:**
   - Trains personnel in accounting area and supervise work of the same.
   - Writes job descriptions as per directive of tax commissioner.
   - Responsible for accounting of large sums of revenue disbursements (include the dollar figure) and constant deadlines that require accuracy and detailed work.
   - Verifies data and work as necessary.
   - Assists tax commissioner, county programmer and county auditor as needed.

   *This reclassification form continued on page 2.13*
2. What additional knowledge, skills, or abilities (other than those outlined in the current job description) are required in order for you to adequately perform your job?

Response by Employee:
- Thorough knowledge of Accounting and Bookkeeping
- Knowledge of tag, title, and property tax law.
- Ability to use office.
- Ability to work under pressure to meet deadlines.
- Ability to independently perform work with minimum supervision.
- Ability to politely and adequately respond to public.
- Ability to work as a team with co-workers.
- Ability to be aware of needs and concerns of fellow co-workers.
- Ability to challenge, to encourage interest and joy in the work that is done.
- Ability to be an increasing learner and encourage others to do the same.
- Ability to develop personality and tact knowing that it takes all co-workers as a team to produce finished jobs that the department can be proud of.

3. Describe any supervisory responsibilities/relationships, for which you are held accountable, which were not detailed in the original job description.

Response by Employee:
- Accounting Staff: Accounting officer (1) and other personnel that work in accounting as needed.
- Co-supervision is shared with property deputy tax commissioner and motor vehicle deputy tax commissioner.
- Hiring, training, supervision, and discipline of the staff.
- Responsible for setting work-related priorities.
- Responsible for job assignments.
- Judgmental decisions are required frequently.

4. What, in your opinion is the most difficult aspect of your job? Is this aspect accurately reflected in the current job description? If not, please elaborate.

Response by Employee:
- Constant deadlines, continuous changes in tax and tag reporting, and changes in law.

5. What is the most difficult decision that you have to make in your job? How frequently are you confronted with this?

Response by Employee:
- Allocation of time resources for other staff members and myself.
- Daily

6. What, if any, additional job-related factors make you feel that your job is inappropriately classified?

Response by Employee:
Accountability and supervisory responsibilities to meet the challenge of a more efficient tax office that can better serve the present and future need of the county.
All reclassifications should be submitted through the head of the department for their approval. See the following example that can be used by management to respond to requests made by employees seeking reclassification.

**Department Head’s Response to Position Reclassification**

Do you concur with this request for reclassification? If no, why not?

*Management Response:*

If yes, what additional information do you feel is relevant to supporting this request?

*Management Response:*

Yes, I agree with this request for reclassification. Over the past 22 months, the position of Deputy Tax Commissioner has changed dramatically. This position is no longer a glorified clerk position or lead person as called by some. The position of the deputy tax commissioner is now a full supervisory position and therefore should be reclassified as such.

This position now has the full responsibility of supervising, managing, and directing the employees in their respective departments.

This employee has received many hours of course instruction on how to be a supervisor and is fully competent in his/her technical job skills as well.

This position will continue to grow in importance and responsibility as the county grows and as state laws become more and more complicated. This position is no longer an overseer of a simple collection function. Tags, titles, and property tax administration has grown in complexity to the point that it takes more training and experience to do the job effectively and efficiently.

With all this said, I believe that the position of Deputy Tax Commissioner needs to be reclassified to a more appropriate level of a full supervisor.

I certify that all of the above information is complete and accurate to the best of my knowledge.

______________________________
Signature and Date

---

*Figure 2.4 Example of form for Department Head’s Response to Reclassification*
Office Policies

Office policies are written procedures pertaining to the operation and function of the office of the tax commissioner. Many of these procedures are not specified by law, but are dictated by the tax commissioner as he/she sees fit and can be changed as he/she deems necessary for the safety and well being of the staff personnel.

- **Office Hours**
The hours of the office of the tax commissioner need to coincide with the operating hours of the courthouse. Although there are varying degrees of this policy, the office days and hours must be posted.\(^{32}\)

- **Restricted Access Of Office**
It is recommended that due to the large volume of monies received in the tax office access should be limited to that area of the office where it is handled. Examples of these type areas are the cash drawer of the clerk or the safe where funds and other inventory are kept.

In a separate area, away from any cash and valuables, it is advisable to allow access to certain documents such as the digest and delinquent lists that are generated and kept in the office.

- **Computer Passwords - Secured Files**
Sometimes it is necessary to change passwords on the computer, for example, when a new tax commissioner is elected or when there is a change in office personnel. It is a good policy to change passwords on a regular basis for security purposes.

- **General Office Routines**
These are also known as internal controls and your county auditors may be able to give further guidance. Listed below are examples of several routines that may need to have written policies on:

  Who deposits money in the bank?
  Who opens the mail?
  What are lunch hours?
  What are leave policies?

- **Restricted or Confidential Information**
There is certain information contained in the tax commissioner’s office that is not subject to the Open Records Act and is deemed to be confidential information. There needs to be a written policy established as to whom has access to those records. For example, the auditor may need to review these records but may not remove them from the premises.\(^{33}\)

- **Cashing of Personal Checks**
The tax commissioner is authorized to accept checks for the payment of taxes and license fees. If he/she cashes checks that are not for tax or fee purposes, he/she may be held personally liable for those funds. Therefore, it may be necessary to have a written policy circulated throughout the court-house that the tax commissioner’s office will no longer cash checks.\(^{33}\)

---

32 O.C.G.A. §§48-5-103 (3), 48-5-127 (a) (3)
33 O.C.G.A. §48-5-146
Partial Payments
There are no laws or rules governing the acceptance of partial tax payments. It is advisable to have a written policy on how this will be handled. A written policy should include how money will be collected and disbursed. Funds should be deposited and disbursed with other collections. A record must be kept of who paid, how much was paid, and when the payment was received. See Chapter 7 for more information.

Included in your policy should be some type of written agreement signed by the taxpayer. The following figure 2.5 is an example of such an agreement.

Computer Backup Kept Off Site
In case of fire or other natural disaster, it should be a daily or weekly routine to back up all computer files and to store them somewhere other than the building where your office is located. An example of a good place to store records would be in a bank safe deposit box.

Correspondence Between Offices Relating to Operation of Office
It is a good idea to have a file or book where you store correspondences between offices to help in expediting work and relationships between offices.
- **Disaster Recovery**
  Check with your county governing authority to see if it has some written policies for disaster recovery in case of fire, tornadoes, or other natural disasters.

**Office Security**

Office Security should be a priority for any office that is handling monies of any type. There should be some type of emergency procedures in place in case of robbery. You may need to arrange with the sheriff’s office for some training on this matter. Other things you can do to improve security are as follows:

- Put in closed-circuit cameras
- Put in an alarm system
- Limit access to any cash

General law requires that your office be provided with a safe or fireproof vault.34

**Authority to Accept Checks**

Upon entering office the tax commissioner needs to receive written authorization from the county governing authority allowing him/her to receive personal, company, certified, treasurer's, or cashier's checks, or bank, postal, or express money orders in payment of taxes and license fees, see figure 2.6. If this authorization is granted the tax commissioner will not be held personally liable for unpaid items if they follow the procedures listed below for the collection of those taxes and fees that are unpaid.35 Procedures are as follows:

- The tax commissioner receives checks or money orders under conditions prescribed by the county governing authority;

- The tax commissioner makes written demand by certified mail for payment within 30 days after being notified that a check or money order has been dishonored; and

- In all cases where payment is not received within 20 days after the mailing of the demand, the tax commissioner initiates, within 40 days after such mailing, at least one of the rights and remedies allowed by law for enforcing the collection and payment of taxes and license fees.

---

34 O.C.G.A. §36-9-5
35 O.C.G.A. §48-5-146
Forms of Payment

The governing authority of each county or municipality may by appropriate resolution or ordinance elect to receive in payment of ad valorem taxes any form of payment.\(^{36}\)

Bank Accounts

Public officers may choose their own depository.\(^{37}\) Monies cannot be on deposit more than 10 days without a security agreement.\(^{38}\)

Figure 2.7 shows an example of a letter from a bank, explaining what Financial Institutions Reform, Recovery, and Enforcement Act of 1989 (FIRREA); while figure 2.8 shows an example of a Collateral Security Agreement. The Collateral Security Agreement should be obtained from the bank because of the amount of monies that are being deposited. FDIC only insures up to a certain amount.

Interest on bank accounts should be distributed to the county.\(^{39}\)

---

\(^{36}\) O.C.G.A. §48-5-9.1

\(^{37}\) O.C.G.A. §48-5-11

\(^{38}\) O.C.G.A. §48-5-12

\(^{39}\) O.C.G.A. §48-2-44
Dear Sir:

The Financial Institutions Reform, Recovery, and Enforcement Act of 1989 (FIRREA) contains provisions addressing the manner in which the funds you entrust to financial institutions should be collateralized. Funds you keep with our bank are collateralized with eligible securities in accordance with applicable laws and regulations. Pledged securities are held by a third party custodian for your benefit, and may be released only with your proper authorization. This pledging on our part is authorized by our board of directors. We, like other depositories, have revised our procedures for your protection to make sure that they conform to the particular criteria established by FIRREA.

Enclosed are four copies of a Collateral Security Agreement for your execution, to protect your security interest in collateral held for your benefit. Two copies name First Bank as Custodian and the other two name the Federal Reserve Bank of Atlanta as Custodian (for book-entry securities). Please one copy of each agreement and sign and return the originals in the self-addressed envelope provided.

These agreements are intended to satisfy provisions of FIRREA and the Uniform Commercial Code and to address issues raised in FDIC policies. The agreements have been reviewed and approved by our attorneys and both safekeeping agents, authorized by resolution of our Board of Directors, and when returned by you will be approved by our Loan Committee and made an official record of the bank.

We appreciated your business and the continuing confidence you have placed on our bank and its’ staff. It is a pleasure to serve you. If you have any questions, please call _______________ at the First Nation Bank of _______________. He/She may be reached at _______________.

Sincerely,

Figure 2.7 Example of Letter from Bank, Explaining FIRREA and Collateral Security Agreement
COLLATERAL SECURITY AGREEMENT

This Collateral Security Agreement (the “Agreement”) is made this _____ day of 19 ____, By and between The citizens and of Taccoa (the “Banking company in the State of Georgia. The First National Bank of Gainesville (the “Agent”), as agent for Bank and ___________________ (the “Pledgee”)

Whereas, the Bank is providing collateral required to secure uninsured funds provided to it by the Pledgee pursuant to the Official Code of Georgia Annotated, Section 45-8-12 and 50-17-59 (the “Statutes”);

NOW THEREFORE, it is mutually agreed among the parties hereto, that:

FIRST: Custodian. The Bank and the Pledgee hereby designate First Tennessee Bank National Association (the “Custodian”) to receive, hold, substitute, and release collateral for the benefit of the Pledgee pursuant to this Agreement.

SECOND: Pledgee. The Bank hereby pledges to the Pledgee, and grants to the Pledgee a security interest in, those assets owned by the Bank and held by the Custodian for the benefit of the Pledgee, pursuant to this Agreement.

THIRD: Collateral. The Bank agrees to deliver to the Custodian and to maintain at all times eligible collateral in amounts at least equal to those required by the Statutes to secure the funds provided, reduced by amounts insured by an agency or instrumentality of the United States or other insuror approved by the State of Georgia, and further reduced by the amount of direct loans from the Bank to the Pledgee. The original collateral pledged by the Bank and delivered to the Custodian shall be designated by written notice signed by an authorized officer of the Bank. The Custodian is not responsible for ensuring that the collateral is eligible or sufficient to secure the funds required to be collateralized.

FOURTH: Collateral Custody. The Bank agrees to direct the Custodian to receive and hold the collateral securities of the Bank for the benefit of the Pledgee and to give written notice to the Pledgee of all receipts, substitutions, and releases of these securities. Upon request by the Pledgee, the Custodian shall provide the Pledgee copies of the written notices of the Bank designating the pledged securities. The Bank agrees that collateral securities or proceeds from maturing securities are not to be released without written authorization of the Pledgee unless eligible securities represented by an authorized officer of the Bank to be of equal or greater value are substituted for the securities or proceeds to be released.

FIFTH: Collateral Substitution. The Custodian is authorized from time to time as requested by written notice signed by an authorized officer of the Bank to exchange pledged securities for other eligible collateral represented by said authorized officer to be of equal or greater values; provided, however, that the Bank agrees to direct the Custodian to notify the Pledgee of the kind, description, and par value of the securities released and the replacement securities pledged.

SIXTH Excess Collateral. The Pledgee agrees to direct the Custodian from time to time as requested by the Bank to release to the Bank collateral having a value in excess of the amount required by the Statutes, adjusted as described in the third provision of this Agreement.

SEVENTH Income on Collateral. Prior to notice of default, the Custodian may collect amount of interest due and principal payments on amortizing securities and pay or credit the proceeds to the Bank. The Bank agrees, as requested by the Pledgee, to provide assurance to the Pledgee that principal amounts remaining on amortizing securities, together with other collateral amounts, are sufficient to satisfy the amount the amount required by the Statutes, adjusted as described in the third provision of this Agreement.

Figure 2.8 Example of Collateral Security Agreement, (Page 1)
EIGHT: **Bank Default.** The Custodian, upon demand of the Pledgee and receipt of proper evidence of the Bank’s default under this agreement, shall promptly release to the Pledgee the securities held for the benefit of the Pledgee and any income thereon received but not previously delivered to the bank. The Pledgee may sell all or any part of the collateral and out of the proceeds thereof pay itself all damages and losses sustained by it, and all expenses incurred by it on account of the default and sale, accounting to the Bank or a duly ordered trustee in bankruptcy for the remainder of the proceeds and/or unsold collateral.

NINTH: **Agent.** The Bank hereby appoints the Agent as the Bank’s Agent and attorney-in-fact to act in the Bank’s name and its stead under this Agreement and hereby authorizes and directs the Agent to perform, on behalf of the Bank, any and all acts permitted or required of the Bank hereunder, including, but not limited to, designating the securities pledged and substituting other securities for existing pledged securities. The Agent hereby agrees to act as the Bank’s agent and, attorney-in-fact hereunder.

TENTH: The Agreement shall terminate sixty days following receipt of written notice sent by either the Bank or the Pledgee to the other, provided that all provisions of the Agreement have been fulfilled and all collateral and proceeds thereon delivered by the Custodian to the Bank.

ELLEVENTH: **Notices.** No notices shall be made by or to the Bank itself, but shall be made by or to the Agent on behalf of the Bank. All notices with respect to this Agreement shall be made as follows:

To Pledgee: __________________________________________

To Agent: First Nation Bank of
P.O. Drawer 342
________, GA 30503
Attention: Investment Operations

To Custodian: ____________ Bank National Association
P.O. Box
_______, TN 38101
Attn: Safekeeping Department

IN WITNESS WHEREOF the undersigned duly authorized persons have executed this Agreement

_____________________________ ______________________________
Bank       Pledgee

By: ___________________________ By:  __________________________
Title: __________________________ Title: _________________________

The First National Bank of______
as Agent

By: __________________________
Title: __________________________

---

**Figure 2.8 Example of Collateral Security Agreement, (Page 2)**
Budget

This section is an overview of budgetary procedures and is not meant to give you the particulars. Training classes and budget manuals are available for such purposes. Refer to them as necessary.

According to O.C.G.A. Section 36-81-6, the governing authority shall adopt a budget in a form it deems most efficient. Each local government shall operate under a balanced budget. Amendments to this budget shall adhere to the following:

- Increases shall require approval of the governing authority;
- Transfers shall require approval of the budget officers only, except for items involving salary that must be approved by the governing authority.

The county may appoint a budget officer. If one is not appointed, the governing authority must perform the duties of the budget officer. Furthermore, the governing authority must establish a date for the budget. This budget must be proposed at an earlier date and must be an estimate that is supported by both documentation and information.

As manager of your office, you will be required to fill out budgets for your office. Figure 2.9 shows you an approved expenditure budget as submitted by the tax commissioner for fiscal year 2012.

A 5-year budget plan is the norm.

Disputes in your budget should be handled through your county manager or budget officer. Justification is the necessary element in obtaining the necessary items to maintain and run your office smoothly and efficiently.

\(^{40}\) O.C.G.A. §36-81-3
\(^{41}\) O.C.G.A. §36-81-4
\(^{42}\) O.C.G.A. §36-81-5
## FY ’12 Budget Summary

<table>
<thead>
<tr>
<th>FY ’11 Budget</th>
<th>Acct. #</th>
<th>Descriptions</th>
<th>FY ’12 Requested</th>
<th>FY ’12 Adjustment</th>
<th>FY ’12 Approved</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries and Benefits</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>46,155</td>
<td>4101</td>
<td>Elected</td>
<td>49,457</td>
<td>49,457</td>
<td>49,457</td>
</tr>
<tr>
<td>509,559</td>
<td>4104</td>
<td>Civil Service</td>
<td>548,712</td>
<td>548,712</td>
<td>548,712</td>
</tr>
<tr>
<td>68,280</td>
<td>4106</td>
<td>Part-Time</td>
<td>99,957</td>
<td>-31,677</td>
<td>68,280</td>
</tr>
<tr>
<td>22,155</td>
<td>4108</td>
<td>Overtime</td>
<td>25,500</td>
<td>-3,345</td>
<td>22,155</td>
</tr>
<tr>
<td>49,430</td>
<td>4110</td>
<td>F.I.C.A.</td>
<td>55,357</td>
<td>-2,679</td>
<td>52,678</td>
</tr>
<tr>
<td>47,472</td>
<td>4121</td>
<td>Insurance – Health</td>
<td>1,779</td>
<td>1,779</td>
<td>1,779</td>
</tr>
<tr>
<td>545</td>
<td>4132</td>
<td>Retirement – Elected</td>
<td>545</td>
<td>545</td>
<td>545</td>
</tr>
<tr>
<td>Supplies</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8,860</td>
<td>4210</td>
<td>Office Supplies</td>
<td>9,000</td>
<td>9,000</td>
<td>9,000</td>
</tr>
<tr>
<td>800</td>
<td>4229</td>
<td>Operating Supplies</td>
<td>420</td>
<td>420</td>
<td>420</td>
</tr>
<tr>
<td>300</td>
<td>4241</td>
<td>Vehicle Fuel</td>
<td>300</td>
<td>300</td>
<td>300</td>
</tr>
<tr>
<td>949</td>
<td>4280</td>
<td>Small Equipment</td>
<td>3,807</td>
<td>-1,870</td>
<td>1,937</td>
</tr>
<tr>
<td>Services and Charges</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8,300</td>
<td>4413</td>
<td>Legal Fees</td>
<td>15,000</td>
<td></td>
<td>15,000</td>
</tr>
<tr>
<td>6,380</td>
<td>4421</td>
<td>Telephone</td>
<td>9,880</td>
<td>-3,500</td>
<td>6,380</td>
</tr>
<tr>
<td>29,250</td>
<td>4422</td>
<td>Postage</td>
<td>108,851</td>
<td>-33,251</td>
<td>75,600</td>
</tr>
<tr>
<td>3,810</td>
<td>4431</td>
<td>Travel/Training/Conference</td>
<td>4,390</td>
<td>4,390</td>
<td>4,390</td>
</tr>
<tr>
<td>1,500</td>
<td>4440</td>
<td>Advertising</td>
<td>2,000</td>
<td></td>
<td>2,000</td>
</tr>
<tr>
<td>33,885</td>
<td>4451</td>
<td>Printing</td>
<td>43,436</td>
<td></td>
<td>43,436</td>
</tr>
<tr>
<td>4,000</td>
<td>4452</td>
<td>Photocopy</td>
<td>5,127</td>
<td></td>
<td>5,127</td>
</tr>
<tr>
<td>1,600</td>
<td>4453</td>
<td>Books and Subscriptions</td>
<td>1,953</td>
<td>1,953</td>
<td>1,953</td>
</tr>
<tr>
<td>600</td>
<td>4481</td>
<td>Vehicle Maintenance</td>
<td>600</td>
<td>600</td>
<td>600</td>
</tr>
<tr>
<td>100</td>
<td>4482</td>
<td>Radio Maintenance</td>
<td>100</td>
<td>100</td>
<td>100</td>
</tr>
<tr>
<td>12,385</td>
<td>4484</td>
<td>Equipment Maintenance</td>
<td>12,595</td>
<td>12,595</td>
<td>12,595</td>
</tr>
<tr>
<td>600</td>
<td>4491</td>
<td>Equipment Rental</td>
<td>600</td>
<td>600</td>
<td>600</td>
</tr>
<tr>
<td>15,210</td>
<td>4493</td>
<td>Software Maintenance</td>
<td>26,600</td>
<td>-9,500</td>
<td>17,100</td>
</tr>
<tr>
<td>150</td>
<td>4494</td>
<td>Computer Installation</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0</td>
<td>4708</td>
<td>Other Operating Services</td>
<td>800</td>
<td>800</td>
<td>800</td>
</tr>
<tr>
<td>400</td>
<td>4716</td>
<td>Professional Dues</td>
<td>400</td>
<td>400</td>
<td>400</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8,000</td>
<td>6004</td>
<td>Office Machines/Furnishings</td>
<td>12,000</td>
<td>-12,000</td>
<td>0</td>
</tr>
<tr>
<td>0</td>
<td>6006</td>
<td>Motor Vehicles</td>
<td>12,000</td>
<td>-12,000</td>
<td>0</td>
</tr>
<tr>
<td>0</td>
<td>6008</td>
<td>Computers/Software</td>
<td>9,530</td>
<td>-9,530</td>
<td>0</td>
</tr>
<tr>
<td>883,386</td>
<td>TOTAL:</td>
<td></td>
<td>1,107,484</td>
<td>-107,352</td>
<td>1,000,131</td>
</tr>
<tr>
<td>SUMMARY FY ’12:</td>
<td></td>
<td></td>
<td>FY ’12 Requested</td>
<td>FY ’12 Adjustment</td>
<td>FY ’12 Approved</td>
</tr>
<tr>
<td>745,307</td>
<td>PERSONNEL</td>
<td></td>
<td>833,255</td>
<td>-37,701</td>
<td>795,553</td>
</tr>
<tr>
<td>130,079</td>
<td>OPERATING</td>
<td></td>
<td>245,859</td>
<td>-48,121</td>
<td>197,738</td>
</tr>
<tr>
<td>8,000</td>
<td>CAPITAL</td>
<td></td>
<td>28,370</td>
<td>-21,530</td>
<td>6,840</td>
</tr>
<tr>
<td>883,386</td>
<td>TOTAL:</td>
<td></td>
<td>1,107,484</td>
<td>-107,352</td>
<td>1,000,131</td>
</tr>
</tbody>
</table>

*Figure 2.9 Example of Approved Expenditures Budget for Fiscal year 2012*
Planning the Budget

Georgia Code O.C.G.A. 48-5-127 authorizes the tax commissioner to plan a budget for the upcoming years. Included in this budget should be performance measures, such as:
- Percentage of dollars collected
- Amount of dollars collected
- Number of tags sold
- Number of titles processed
- Amount of delinquent taxes collected, and the like
- Goals and objectives.

Budgeting Basics

The budget that is to be presented should adhere to the following basic principals.
- The budgets should be organized, clean, and comprehensive.
- There should be integration between budget preparation, review, and approval.
- The budget process should be open, unemotional and devoid of political pressure.
- Information should be coordinated between sections.
- A budget is only as accurate as the figures within it.
- The budget process should be standardized with budget forms, instructions, and procedures.
- The budget should be comprehensive and attainable.
- There should be innovation and flexibility to meet unexpected occurrences.
- The budget process should start several months before beginning the budget year.

Line Items

The line items of expenditures and appropriations that should be included in the budget are shown in figure 2.10 and listed as follows.
- Personal Services (See figure 2.11.)
- Motor Vehicle Expenses
- Supplies and Materials (See figure 2.12.)
- Repairs and Maintenance
- Rents
- Capital Outlay
- Utilities
- Insurance and Bonding
- Printing and Rapid Copy
- Other Operating Expenses
- Travel
- Training
- Equipment
- Per Diem, Fees, and Contracts
- Computer Support/Charges
Fiscal Year _____________ Budget Request
Financial Summary Information

________________County Tax Commissioner

<table>
<thead>
<tr>
<th>Expenditures / Appropriations</th>
<th>FY 2012 Budgeted</th>
<th>Proposed Change</th>
<th>Revised Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Personal Services</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Motor Vehicle Expenses</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Supplies and Materials</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Repairs and Maintenance</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rents</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Capital Outlay</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Utilities</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Insurance and Bonding</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Printing and Rapid Copy</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Operating Expenses</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Travel</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Training</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Equipment</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Per Diem, Fees and Contracts</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Computer Support / Charges</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Postage</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Expenditures</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*Figure 2.10  Example of Line Items for Financial Summary Information*
Figure 2.11  Example of Detailed Expenditures / Appropriations for Personal Services

Budget in Motion

Once the budget is in motion, it is suggested that the tax commissioner:

- Have preliminary meetings with budget officer.
- Make presentation of budget to county commission.
- Request final budget in writing.
- If dissatisfied, request another meeting with budget officer of county commissioners.
Ordering of Supplies

The law requires the Revenue Department to provide the tax office with certain forms and manuals. To insure that your office receives the proper forms needed please refer to DOR website.

![Figure 2.12 Example of Order](image-url)
Compensation and Benefits

The compensation and benefits of the tax commissioner, staff officials, and related personnel are governed by O.C.G.A 36-1-11.1 and is reprinted here in its entirety.

Expenditure of Funds for Insurance and Employment Benefits

(a) The governing authority of any county is authorized to provide, and to expend county funds for the provision of, group health, life, disability, and liability insurance, retirement or pension coverage, social security and employment security coverage, and other similar or related employment benefits for members of the county governing authority and for elected county officers and the personnel thereof, as well as for the dependents and beneficiaries of such officials and personnel; provided, however, that no member of a county governing authority may become vested in the provision of any retirement or pension benefits authorized by this subsection until after the next general election in which said officials stands for reelection.

(b) Any prior expenditure of county funds in the manner authorized by this Code section is validated and confirmed; and no person shall be liable in any respect by reason of his or her participation in any prior provision of the benefits authorized by this Code section. (Code 1981, § 36-1-11.1, enacted by Ga. L. 1989, p. 1284, § 1; Ga. L 1995, p. 924, § 1; Ga. L. 1996, p.1258, § 1.)

The tax commissioner is allowed commissions on the approval and collection of the digest and for various other duties. It should be noted here that there are local acts that alter or abolish the commission system in various counties and the aforementioned commissions do not apply where the tax commissioner is solely on salary. A salaried tax commissioner is entitled to commissions unless receiving an annual salary of $8,000 or more or is authorized by a local act to receive commissions.

In other words, if the tax commissioner is on a fee system, the commissions are collected and retained by the commissioner. If the position is salaried the commission is collected and paid into the county treasury.

The commissions allowed the tax commissioner are based on the percentage of taxes collected with the percentage decreasing as the amount of tax collected increases, as follows:

On all net digest up to and including $ 6,000 - 6 per cent
Over $6,000 and not exceeding $14,000 - 5 per cent
Over $14,000 and not exceeding $24,000 - 4 per cent
Over $24,000 and not exceeding $36,000 - 3 per cent
Over $36,000 and not exceeding $52,000 - 2 1/2 per cent
Over $52,000 and not exceeding $76,000 - 2 per cent
Over $76,000 - 1 3/4 per cent

---

43 Ga. Const. Art. IX, 1, 3
44 O.C.G.A. §48-5-180
45 Ibid.
46 O.C.G.A. §48-5-447
47 O.C.G.A. §48-5-180
Note: “Net Digest” means the total taxes due on all taxable property and does not include funds paid by the United States in lieu of taxes. In arriving at the figure for the net digest, the default list and the insolvent list are deducted.

Minimum Salaries

By general law, table 2.1 shows the minimum annual salaries that have been established for tax commissioners based on county population.

Table 2.1 Minimum Annual Salaries for Tax Commissioners

<table>
<thead>
<tr>
<th>Population*</th>
<th>Minimum Salary</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 - 5999</td>
<td>29,832.20</td>
</tr>
<tr>
<td>6,000 - 11,899</td>
<td>40,967.92</td>
</tr>
<tr>
<td>11,890 - 19,999</td>
<td>46,408.38</td>
</tr>
<tr>
<td>20,000 - 28,999</td>
<td>49,721.70</td>
</tr>
<tr>
<td>29,000 - 38,999</td>
<td>53,035.03</td>
</tr>
<tr>
<td>39,000 - 49,999</td>
<td>56,352.46</td>
</tr>
<tr>
<td>50,000 - 74,999</td>
<td>63,164.60</td>
</tr>
<tr>
<td>75,000 - 99,999</td>
<td>67,800.09</td>
</tr>
<tr>
<td>100,000 - 149,999</td>
<td>72,434.13</td>
</tr>
<tr>
<td>150,000 - 199,999</td>
<td>77,344.56</td>
</tr>
<tr>
<td>200,000 - 249,999</td>
<td>84,458.82</td>
</tr>
<tr>
<td>250,000 - 299,999</td>
<td>91,682.66</td>
</tr>
<tr>
<td>300,000 - 399,999</td>
<td>101,207.60</td>
</tr>
<tr>
<td>400,000 - 499,999</td>
<td>105,316.72</td>
</tr>
<tr>
<td>500,000 and more</td>
<td>109,425.84</td>
</tr>
</tbody>
</table>

* Based on 2006 Amendment

Whenever state merit employees receive a cost-of-living or general performance based raise, these and certain other statutory salaries ($349.78 per month for ex-officio sheriff and $293.29 per month for chief deputy registrar, see Chapters 8 and 9) must be increased by the same percent or amount. Also, as increased by cost-of-living or general performance raises, these salaries must be raised by five per cent times the number of completed four-year terms served by the tax commissioner. (Salary x 5% x # of completed 4 year terms)

Note: Salary information is available at the Association of County Commissioners of Georgia website, (accg.org).

Monthly Contingent Expense:

---

49 O.C.G.A. §48-5-181
50 O.C.G.A. §48-5-183
51 O.C.G.A. §48-5-183 (b), (d)
84 O.C.G.A 48-5-183.1
Tax Commissioner Procedures

In addition to any salary, fees, or expenses, the governing authority of each county is authorized to provide as contingent expenses for the operation of the office of tax commissioner, and payable from county funds, a monthly expense allowance of not less than the amount fixed in the following schedule:  

<table>
<thead>
<tr>
<th>Population</th>
<th>Expense</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 - 11,889</td>
<td>$100.00</td>
</tr>
<tr>
<td>11,890 - 74,999</td>
<td>200.00</td>
</tr>
<tr>
<td>75,000 - 249,999</td>
<td>300.00</td>
</tr>
<tr>
<td>250,000 - 499,999</td>
<td>400.00</td>
</tr>
<tr>
<td>500,000 or more</td>
<td>500.00</td>
</tr>
</tbody>
</table>

Exceptions

This general law does not apply to tax commissioners compensated by commissions instead of a fixed salary, nor does it place a fee system tax commissioner on salary. Moreover, this law does not affect any local legislation unless it provides a lower salary, in which case, the general law prevails. Other provisions permit certain tax commissioners to elect exclusion from this law.

Conversion from Commissions to Salary

Whether a tax commissioner is entitled to commissions on such taxes is determined by the method of compensation at the time the tax is actually collected. If the old tax commissioner has been on the commission system, but the new one receives only a salary, generally the successor receives no commissions. The old tax commissioner is not entitled to commissions after the term of office expires. An exception may exist when, through no fault of the old tax commissioner, the tax digest is not approved in time for all taxpayers to make “timely” payments during the period the commission system is still in effect. These same rules apply also when an incumbent tax commissioner’s method of compensation is changed from the commission system to salary alone.

Retirement Benefits

53 O.C.G.A. §48-5-183 (a), (d) through (h)
57 Nobles v. Long County, 243 Ga. 442, 254 S.E. 2d 859 (1979)
Tax commissioners, tax collectors, and tax receivers and all employees in their offices employed on or after July 1, 2012, are ineligible for membership in the Employees' Retirement System of Georgia by operation of law.\textsuperscript{59}

The governing authority of each county shall have the option of including the tax commissioner and all employees as members of the retirement system. Such option shall be made by adopting a resolution and forwarding such resolution to the State board of trustees.

The governing authority of the county shall deduct or collect from each member the employee contributions and shall pay the employer contributions and remit the to the retirement system.

No tax commissioner or any employee of any such official shall be eligible for membership in the retirement system if such officer or employee is covered or becomes covered by any other public retirement or pension system, excluding social security coverage.

The county governing authority must continue to provide coverage and membership in ERS even if they choose to revoke the previous resolution.

The employees of the tax commissioner’s office may be members of the State Retirement System if the tax commissioner exercises this option within 180 day after taking office.\textsuperscript{60}

\textbf{Insurance}

The tax commissioners, their spouses, and their dependents may all be members of the State Health Insurance Plan.\textsuperscript{61}

\textsuperscript{59} O.C.G.A. §47-2-292.1
\textsuperscript{60} O.C.G.A. §47-2-292
\textsuperscript{61} O.C.G.A. §45-18-5
TAX RETURNS

This chapter deals with what is taxable, what is an exemption, who files a property tax return, how a return is filed, what property is returned, when returns are filed, who the delegating authority is for tax returns, and what forms and procedures you use when filing tax returns.

Contents

Taxable versus Exempt Property ................................................................. 3.2
Basis of Property Taxation ....................................................................... 3.3
  Levels of Assessment ........................................................................ 3.3
  Special Assessment Programs ............................................................ 3.3
  Historic Property ............................................................................ 3.3
  Preferential Agricultural Property .................................................... 3.3
  Conservation Use Property ............................................................... 3.3
  Environmentally Sensitive Property .................................................. 3.3
  Residential Transitional Property ...................................................... 3.4
  Brownfield Property ....................................................................... 3.4
  Timber ....................................................................................... 3.4
  Heavy Duty Equipment .................................................................. 3.4
  Forest Land Conservation Use Assessment ...................................... 3.4
Who Should File a Tax Return .................................................................. 3.4
Summary ............................................................................................... 3.5
Penalty for Failure to File a Tax Return .................................................. 3.6
Filing a Tax Return ............................................................................... 3.6
Property to be Returned ....................................................................... 3.7
  Taxpayer’s Oath on Returns .............................................................. 3.7
When to File a Tax Return .................................................................... 3.8
Delegating the Authority for Receiving Tax Returns .......................... 3.8
Taxable versus Exempt Property

All real and personal property are taxable unless Georgia law has exempted the property. In the state of Georgia, ad valorem taxes are levied on tangible real and personal property. Ad valorem means “according to value”.

The Georgia Constitution specifies that taxation shall be uniform. This means that all kinds of property of the same class, not absolutely exempt, must be taxed alike by the same standard of valuation equally with other taxable property of the same class and co-extensively with the territory to which it applies. This means the territory from which the given tax, as a whole, is to be drawn.¹

Tangible real property is defined in O.C.G.A. §48-5-3 as all real property including, but not limited to, leaseholds, interests less than fee, and all personal property. Liability of property for taxation shall not be affected by the individual or corporate character of the property owner or by the resident or nonresident status of the property owner. Real property is land and generally anything that is erected, growing, or affixed to the land.

Tangible personal property is defined as all property, other than real, that may be seen, weighed, measured, felt, or touched which is in any other manner perceptible to the senses.² It is, in essence, everything that can be owned that is not real estate.

Single classes of property must be assessed and taxed alike. All real and personal tangible property, except "motor vehicles, including trailers", and "mobile homes, other than those mobile homes which qualify the owner for the homestead property tax exemption under Georgia law", constitutes a single class of property and must be assessed and taxed alike.³

Real and tangible personal property is of the same class and the constitutional rule of uniformity in taxation requires that both be taxed alike.⁴

The general rule as it relates to ad valorem taxation is that all property is taxable unless federal law prohibits the taxation or the exemption is specifically authorized and provided for by Georgia's law. The basic provision of the Constitution requires, that with limited and specific exceptions, ad valorem tax exemptions may be granted only by a vote equal to at least two-thirds of the members of both the House and the Senate and then only after the exemption is approved by a majority of the qualified electors of the state voting in a referendum. Three basic exceptions to this rule are provided:

- Homestead exemptions from ad valorem taxes levied by local taxing jurisdictions may be granted by local act of the General Assembly which is conditioned upon approval by a majority of the qualified electors of the local taxing jurisdiction voting in a referendum. It should be pointed out that local homestead exemptions authorized pursuant to this authority do not extend to an exemption for the state property tax.

- The Freeport Exemption (exemption of certain, qualified business inventory) may be granted by the governing authority of any county or municipality upon proper resolution or ordinance

¹ Hutchins v. Howard, 211 Ga. 830, 89 S.E.2d 183 (1955); O’Quinn v. Ellis, 222 Ga. 328, 161 S.E.2d 832 (1968)
² O.C.G.A. §48-1-2
³ Benson-Corwin, Inc. v. Coffee County School District, 239 Ga. 199, 236 S.E.2d 361 (1971)
conditioned upon the approval of a majority of the qualified electors of the particular county or municipality voting in a referendum.

- Statutes that merely codify or re-codify exemptions previously authorized and provided for by the Constitution are not subject to the two-thirds vote requirement or the referendum requirement.

    See Chapter 4 for more information.

**Basis of Property Taxation**

The long-standing standard and the foundation for determining value in Georgia is the “fair market value” of the property on January 1st of the year for which the tax is being levied pursuant to O.C.G.A. § 48-5-10. Although there are some limitations and specific criteria that the assessors must be aware of in determining this value, the basic statutory definition is that it is the amount that would be realized in an arms length transaction between a willing buyer and a willing seller.

**Levels of Assessment**

According to O.C.G.A. §48-5-7, taxable personal property is assessed at 40% of its fair market value and taxable tangible real property is assessed at 40% of its fair market value, unless otherwise specified.

**Special Assessment Programs**

**Historic Property** - Property that qualifies for listing on the Georgia or National Register of Historic Places may qualify for preferential assessment. The property must be certified by the Department of Natural Resources as rehabilitated historic or landmark historic property. The assessment level of such property is frozen at the greater of the acquisition cost or the fair market value on the digest at the time of certification.

**Preferential Agricultural Property** - Bona fide agricultural property, may be assessed at 75% of the assessment of the other property. Meaning that this type of property is assessed at 30% of fair market value rather than 40%.

**Conservation Use Property** - Bona fide agricultural property may be assessed at its current use value rather than fair market value.

**Environmentally Sensitive Property** - Property that may be assessed at its current use value rather than the fair market value when such property is maintained in its natural condition and meets the requirements set by the Department of Natural Resources.

---

5 O.C.G.A. §§48-5-7.2, 48-5-7.37  
6 O.C.G.A. §§48-5-7.2, 48-5-7.37  
7 O.C.G.A. §48-5-7  
8 O.C.G.A. §48-5-7  
9 O.C.G.A. §48-5-7.4
Residential Transitional Property - Property that may be assessed at its current use value rather than fair market value when it is used for residential purposes but located in an area that is changing to or being developed for a use other than residential.  

Brownfield Property – Provides for the preferential assessment of environmental and contaminated property by freezing the value for ten years as an incentive for developers to clean up and return the property to the tax rolls. This assessment also allows an owner to recoup against taxes due certain eligible Brownfield costs.

Timber - Standing timber is not taxed until sold or harvested, at which time it is taxed based upon 100% of its fair market value.

Heavy Duty Motor Vehicle Equipment – Is primarily taxed when it is sold and includes a motor vehicle with all attachments weighing 5,000 lbs or more.

Forest Land Conservation Use Assessment – Property primarily used for the good faith subsistence or commercial production of trees, timber, or other wood and wood fiber products and excludes the entire value of any residence located on the property. In addition, the property may have secondary uses such as the promotion, preservation, or management of wildlife habitat; carbon sequestration in accordance with the Georgia Carbon Sequestration Registry; mitigation and conservation banking that results in restoration or conservation of wetlands and other natural resources; or the production and maintenance of ecosystem products and services, such as, but not limited to, clean air and water. This 15 year covenant agreement between the taxpayer and local board of assessors is limited to forest land tracts consisting of more than 200 acres when owned by an individual or individuals or by any entity registered to do business in Georgia.

Who Should File a Tax Return

The general rule governing tax return filing requirements is that all real property should be returned for taxation by the property owner or the authorized agent to the county where the property is located whether or not the owner is a resident of that county. The implementation of this requirement is provided for as follows:

- All improved and unimproved real property which is subject to taxation shall be returned by the person owning the real property, or his or her agent or attorney to the county where the real property is located and the return must identify the district, number, and section of the location of the property. If there is no such designation for the property, it must be described sufficiently for the tax commissioner to identify the specific property being returned.

- Taxable tangible personal property of a resident individual normally is to be returned in the county where the individual maintains a permanent legal residence. Exceptions to this rule include business personal property that is taxable in the county where the business is conducted. Exclusions also include boats that are functionally located in a county, other than the county of the owner’s residence, for at least 184 days during the preceding calendar year. These are required to be returned in the county where they are functionally located. Aircraft

---

10 O.C.G.A. §48-5-7.4  
11 Georgia Const. Art. VII, Sect. I par. III  
12 O.C.G.A. §48-5-7.5  
13 O.C.G.A. §48-5-505  
14 O.C.G.A. §48-5-7.7  
15 O.C.G.A. §§§48-5-15, 48-5-12, 48-5-16
that has a primary home base in a county in Georgia, other than the county of the owner’s residence, is required to be returned in the primary home base county.  

- In the case of real property only, the statute provides for property acquired by transfer during the preceding tax year, the completion and proper filing of a Real Estate Transfer Tax Form, PT-61, together with the payment of the Real Estate Transfer Tax. A copy of the PT-61 form and the procedures for electronic filing may be found on the Georgia Superior Court Clerks Cooperative Authority website at www gsccca.org. The filing of this form constitutes the filing of a property tax return if no subdivision of the property occurs at the time of transfer. The owner is deemed to have returned that property at the same valuation that was finally determined for the property for the preceding tax year.

With respect to real and personal property the statute provides for what is generally termed as an “automatic tax return”. This provides for the taxpayer that returned or paid taxes in the county for the preceding year but who fails to return the property for the current year. The taxpayer is deemed to have filed a return for the same property at the same valuation as finally determined for the property for the preceding year.

Simply stated, an initial return is required, either the general Property Tax Return Form, PT-50R, or the Real Estate Transfer Tax Form, PT-61. From that point forward annual returns are not required for the same unchanged property. A new return would be required for newly acquired property, improvements to existing property, or where the taxpayer wishes to change the return of property from the value finally determined for the preceding year. The practical application is that annual returns are not required for much of the real property in the county. Most taxable personal property should be returned each year because the taxpayer does not own the same property (i.e.: business inventory) or the taxpayer needs to take advantage of depreciation allowed for machinery, equipment, and the like.

If the property is to be returned to another county, a court proceeding is required. This proceeding determines whether one county has the right to tax property returned or about to be returned in another county. The county tax on the property, with the commissions thereon, must be paid into the treasury of the collecting county pending final determination of the suit. State taxes must be forwarded to the State Revenue Commissioner, with commissions thereon paid into the county treasury pending the outcome of the suit. Upon final determination of the case, the officers of the county determined to be entitled to the taxes shall receive the legal commissions.

Summary

1. All improved and unimproved real property must be returned.
2. Return filed by person owning real property, or by his or agent or attorney or by properly executed Real Estate Transfer Tax declaration.
3. Return filed in county where property located.
4. Must have identifying information.

16 O.C.G.A. §48-5-16
17 O.C.G.A. §48-5-20
18 O.C.G.A. §48-5-20
19 O.C.G.A. §48-5-17(a) and (f)
Penalty for Failure to File a Tax Return

The board of tax assessors has primary responsibility to ensure that all property in the county is fairly and equitably taxed. The law places upon that office the responsibility for discovering property not returned and adding a penalty of the greater of 10% of the tax due to the unreturned property or $1.00.\(^{20}\)

It should be emphasized that this penalty applies only to property which the taxpayer did not return prior to the expiration of the time allowed and which was acquired by the taxpayer since his last return or to that portion of the value of the taxpayer’s property which represents improvements to previously owned property made since the taxpayer’s last return. See Chapter 9 for penalties and interests.

Filing a Tax Return

Under general law the tax commissioner is the official charged with the responsibility of receiving tax returns except for returns filed by railroad and public utility companies who return their property to the State Revenue Commissioner. A few counties have provided by local law for the returns to be filed with the board of tax assessors, and now by general law, all other tax commissioners are authorized to delegate this authority to the board of assessors at the discretion of the tax commissioner.\(^{21}\)

All property tax returns are made using the various PT-50 return forms or locally designed forms that contain all the required information that has been approved for use by the Department of Revenue. However, in some instances the proper filing of the Real Estate Transfer Tax Form, PT-61, makes the filing of the normal tax return form for real property unnecessary.

The various forms PT-50 are designed so that they may be electronically processed. All counties now utilize the computer for processing tax returns as well as for various other generated reports relating to the office. Information required on the forms fall generally into the following categories:

- Taxpayer information such as name, address, unique taxpayer identification numbers, and the like.
- Information regarding the property being returned including the map reference and parcel identification number, the specific location of the property, the property type, the size of the tract, and the value at which the property is being returned.
- Information regarding the type and amount of any Homestead or Freeport property tax exemption that should be applied to the assessed value of the property.
- Summary information including the total Fair Market Value of all property represented on the particular tax return form as well as the taxpayer oath that is required to be administered by the tax commissioner.

Department Regulations prescribe the manner in which the property is to be shown on form PT-50.

\(^{20}\) O.C.G.A. §48-5-299 (b)(1)  
\(^{21}\) O.C.G.A. §48-5-103
The Department has also prepared and promulgated a series of reporting forms that provide for more detailed information necessary for the proper return and valuation of tangible personal property. In most counties these reporting forms, which support and document the summary value information of the tax return itself, are gathered and utilized by the board of tax assessors in their work. It is important that the tax commissioner be knowledgeable about their use. A listing of these forms is as follows.

- **Business Personal Property Report**, form PT-50P, is used by businesses to report in detail inventory, furniture and fixture, equipment, machinery, and consigned goods.

- **Application for Inventory/Freeport Exemption**, form PT-50F, is used by businesses to apply for and substantiate an exemption for inventory qualified for Freeport in those counties where the exemption is authorized.

- **Marine Personal Property Report**, form PT-50M, is used to report boats and their motors in detail.

- **Aircraft Personal Property Report**, form PT-50A, is used to detail aircraft and attendant avionics equipment.

The above referenced forms may be downloaded from the Department of Revenue’s website at www.dor.georgia.gov.

**Property to be Returned**

The owner or the owner’s agent or attorney must return all real estate to the tax commissioner or tax receiver.22 The tax commissioner or tax receiver must require that the land be returned by the district, number, and section. If the land has no such designation then it must be returned by a description that will enable the tax commissioner or tax receiver to identify it.23

All real and personal property of nonresidents is to be returned to the tax commissioner or tax receiver of the county where the property is located.24

**Taxpayer’s Oath on Returns**

An oath, specified in the law, is to be administered by the tax commissioner or tax receiver to each taxpayer and attached to their return.25

“I do solemnly swear that I have carefully read (or have heard and read) and have duly considered the questions propounded in the foregoing tax list, and that the value placed by me on the property returned, as shown by the list, is the true market value thereof; and I further swear that I returned, for the purpose of being taxed thereon, every species of property that I own in my own right or have control of either as agent, executor, administrator, or otherwise; and that in making this return, for the purpose of being taxed thereon, I have not attempted either by transferring my property to another or by any other means to evade the laws governing taxation in this state. I do

---

22 O.C.G.A. §48-5-15
23 Ibid.
24 O.C.G.A. §§48-5-12, 48-5-16
25 O.C.G.A. §48-5-19
further swear that in making this return I have done so by estimating the true worth and value of every species of property contained therein.”

Any person who shall make any false statement in any return of taxable property shall be guilty of false swearing whether or not an oath is actually administered to him or her.

**When to File a Tax Return**

The time for filing returns begins January 1st and ends with the close of business on April 1st. When the last date for filing the return falls on a holiday or a weekend day, the deadline is extended to the close of the first business day following the weekend or holiday.

**Delegating the Authority for Receiving Tax Returns**

Under general law, the tax commissioner in any county may delegate to the board of assessors the authority and responsibility to receive tax returns or to receive applications for homestead exemptions, or both. However, before delegating any authority, the tax commissioner should consider such factors as the staff level, the accessibility of the respective offices, and the like.

The first duty of the tax commissioner or tax receiver is to receive all tax returns. These returns must then be presented to the board of assessors by April 11th of each year.

---

26 O.C.G.A. §§48-5-18, 48-5-10
27 O.C.G.A. §48-5-299.1
28 O.C.G.A. §§48-5-103 (1)(4), 48-5-105
29 O.C.G.A. §48-5-301
EXEMPTIONS

This chapter discusses the primary exemptions that affect the ad valorem taxation of property including: Personal Property Exemptions; Special Assessments; Homestead Exemptions; and Tax Deferrals.

Contents

Exempt Property Code References ........................................................................... 4.3
Exemptions Generally ............................................................................................. 4.5
Personal Property Exemptions ................................................................................. 4.6
   Tangible Personal Property ........................................................................... 4.6
   Freeport Exemption Level 1 ........................................................................ 4.6
   Freeport Exemption Level 2 ........................................................................ 4.7
Special Assessments ................................................................................................. 4.7
   Historic Property ........................................................................................... 4.7
   Rehabilitated Historic Property .................................................................. 4.8
   Landmark Historic Property ........................................................................ 4.8
   Preferential Agricultural Property ................................................................. 4.9
   Conservation Use Property .......................................................................... 4.9
   Environmentally Sensitive Property .............................................................. 4.10
   Residential Transitional Property ................................................................. 4.10
   Brownfield Property ...................................................................................... 4.10
   Forest Land Conservation Use ...................................................................... 4.11
Homestead Exemptions ........................................................................................... 4.11
   Application .................................................................................................. 4.12
   Various Types of Homestead ...................................................................... 4.16
      Regular (S1) .............................................................................................. 4.16
      65 Years of Age (SC) ............................................................................. 4.16
      62 Years of Age (S3) ............................................................................. 4.16
      65 Years of Age (S4) ............................................................................. 4.16
      Disabled Veterans (S5) .......................................................................... 4.17
      Disabled Veterans over age 65 (SD) ..................................................... 4.18
      Surviving Spouse (SS) ........................................................................... 4.18
      Surviving Spouse over age 65 (SE) ....................................................... 4.19
      Surviving Spouse of a Peace Officer/Firefighter (SG) ......................... 4.19
      62 Years of Age (S6-S9) ........................................................................ 4.19
   Approval and Appeal of Denial .................................................................. 4.19
   Locally Legislated Homestead Exemptions ................................................... 4.20
      Valuation Freeze or Floating Homestead .............................................. 4.20
Tax Deferrals ........................................................................................................ 4.20
   Qualifications for Property Tax Deferral .................................................. 4.21
   Application .................................................................................................. 4.22
Figures

Figure 4.1 Application for Homestead Exemption ......................................................... 4.14
Figure 4.2 Application for Tax Deferral ......................................................................... 4.23

Tables

Table 4.1 Decreasing Percentage of Exemption ........................................................... 4.7
Table 4.2 Homestead Exemptions Applicable for State Tax Purposes ...................... 4.15
Table 4.3 Worksheet for Calculating Income ................................................................. 4.17
Exempt Property Code References:

**Miscellaneous**

Hospital Authority O.C.G.A. 31-7-72
Enterprise Zone O.C.G.A. 36-88-8
Computer Software O.C.G.A. 48-1-8
Foreign Merchandise O.C.G.A. 48-5-5
Timber O.C.G.A. 48-5-7.5
Farm Products and Equipment O.C.G.A. 48-5-41.1
Inventory of a Business O.C.G.A. 48-5-41.2
Personalty O.C.G.A. 48-5-42
Personal Property Less Than $7,500 O.C.G.A. 48-5-42.1
Fertilizer O.C.G.A. 48-5-43
Freeport Inventory O.C.G.A. 48-5-48.2,
O.C.G.A. 48-5-48.6
Equipment Used to Perform State Contract O.C.G.A. 50-17-29

**Motor Vehicles**

Driver Education O.C.G.A. 48-5-470
Transporting Persons w/ Disabilities O.C.G.A. 48-5-470.1
Van/Bus Owned by Religious O.C.G.A. 48-5-470.2
Soldiers O.C.G.A. 48-5-471
Owned by Dealer O.C.G.A. 48-5-472
Disabled Veteran O.C.G.A. 48-5-478
Prisoner of War O.C.G.A. 48-5-478.1
Purple Heart Citation O.C.G.A. 48-5-478.2
Medal of Honor O.C.G.A. 48-5-478.3
Veteran Organization O.C.G.A. 48-5-478.4
Self Propelled Farm Equipment Owned by Dealer O.C.G.A. 48-5-504
Aircraft Owned by Dealer O.C.G.A. 48-5-504.20
Watercraft Owned by Dealer O.C.G.A. 48-5-504.40
Heavy Duty Equipment Owned by Dealer O.C.G.A. 48-5-505

**Property Exempt From Taxation** O.C.G.A. 48-5-41

Public Property
Places of Burial
Places of Religious Worship
Single-Family Residence Owned by Religious Groups
Purely Public Charity
Non-Profit Hospital
Colleges, Academy, Seminary of Learning
Funds or Property Held as Endowment
Public Library
Books, Paintings, Statuary Kept in Public Hall
Air and Water Pollution Control Equipment
Non-Profit Home for the Aged.
Non-Profit Home for the Mentally Disabled
Headquarters or Post Home of Veterans Organization
Exemptions

Historical Fraternal Benefit Association

Exempt Property Code References: (continued)

State Homestead Exemption

<table>
<thead>
<tr>
<th>Definitions</th>
<th>O.C.G.A. 48-5-40</th>
</tr>
</thead>
<tbody>
<tr>
<td>Resident Definition</td>
<td>O.C.G.A. 48-5-41</td>
</tr>
<tr>
<td>Homestead Exemption Amount</td>
<td>O.C.G.A. 48-5-44</td>
</tr>
<tr>
<td>Application</td>
<td>O.C.G.A. 48-5-45</td>
</tr>
<tr>
<td>Application Procedure</td>
<td>O.C.G.A. 48-5-46</td>
</tr>
<tr>
<td>Age 65 and Older Application</td>
<td>O.C.G.A. 48-5-47</td>
</tr>
<tr>
<td>Age 62 and Older with Income Less Than $30,000</td>
<td>O.C.G.A. 48-5-47.1</td>
</tr>
<tr>
<td>Disabled Veteran or Surviving Spouse</td>
<td>O.C.G.A. 48-5-48</td>
</tr>
<tr>
<td>Senior Exemption on Home and Up To 10 Acres</td>
<td>O.C.G.A. 48-5-48.3</td>
</tr>
<tr>
<td>Surviving Spouse of Peace Officer Killed in Duty</td>
<td>O.C.G.A. 48-5-48.4</td>
</tr>
<tr>
<td>Determination of Eligibility</td>
<td>O.C.G.A. 48-5-49</td>
</tr>
<tr>
<td>Local Homestead</td>
<td>O.C.G.A. 48-5-50.1</td>
</tr>
<tr>
<td>Fraudulent Claims</td>
<td>O.C.G.A. 48-5-51</td>
</tr>
<tr>
<td>Age 62 and Older Education Exemption</td>
<td>O.C.G.A. 48-5-52</td>
</tr>
<tr>
<td>Surviving Spouse of Service member Killed in Action</td>
<td>O.C.G.A. 48-5-52.1</td>
</tr>
<tr>
<td>Falsification of Information</td>
<td>O.C.G.A. 48-5-53</td>
</tr>
<tr>
<td>Multiple Titleholders</td>
<td>O.C.G.A. 48-5-54</td>
</tr>
<tr>
<td>Continuation</td>
<td>O.C.G.A. 48-5-55</td>
</tr>
<tr>
<td>Homestead Notice to Accompany Bill</td>
<td>O.C.G.A. 48-5-56</td>
</tr>
</tbody>
</table>

Tax Deferral

<table>
<thead>
<tr>
<th>Definitions</th>
<th>O.C.G.A. 48-5-71</th>
</tr>
</thead>
<tbody>
<tr>
<td>Homestead Tax Deferral age 62+</td>
<td>O.C.G.A. 48-5-72</td>
</tr>
<tr>
<td>Alternative</td>
<td>O.C.G.A. 48-5-72.1</td>
</tr>
<tr>
<td>Limitations</td>
<td>O.C.G.A. 48-5-73</td>
</tr>
<tr>
<td>Application</td>
<td>O.C.G.A. 48-5-74</td>
</tr>
<tr>
<td>Rate of Interest</td>
<td>O.C.G.A. 48-5-75</td>
</tr>
<tr>
<td>Year’s Support</td>
<td>O.C.G.A. 48-5-76</td>
</tr>
<tr>
<td>Annual Notification</td>
<td>O.C.G.A. 48-5-77</td>
</tr>
<tr>
<td>Change in Ownership</td>
<td>O.C.G.A. 48-5-78</td>
</tr>
<tr>
<td>Prepayment of Deferred Tax</td>
<td>O.C.G.A. 48-5-79</td>
</tr>
<tr>
<td>Distribution of Deferred Tax</td>
<td>O.C.G.A. 48-5-80</td>
</tr>
<tr>
<td>Payment by Mortgage Holder</td>
<td>O.C.G.A. 48-5-81</td>
</tr>
<tr>
<td>Prohibition Clauses</td>
<td>O.C.G.A. 48-5-82</td>
</tr>
<tr>
<td>Penalties</td>
<td>O.C.G.A. 48-5-84</td>
</tr>
</tbody>
</table>
Exemptions Generally

*Exemption* is defined as the freedom from a general duty or service; immunity from general burden, tax, or charge. This freedom from taxation may apply to both real property and tangible personal property.

Various types of properties have been *exempted entirely* from ad valorem taxation through constitutional amendments and by statute. The most commonly encountered exempt properties are listed in O.C.G.A. 48-5-41. These include: public property; cemeteries; places of religious worship; institutions of purely public charity; non-profit hospitals; colleges and seminaries; non-profit homes for the aged or mentally handicapped; and certain properties owned by a fraternal organization or various veteran organizations. Other Georgia statutes that exempt property include: hospital authorities; properties located in enterprise zones; computer software; foreign merchandise in transit, standing timber, farm products, household goods; equipment used to perform state contracts; and motor vehicles owned by certain persons. While this chapter will not delve deeply into exempt property qualifications, the Georgia Department of Revenue offers specialized courses of instruction regarding the requirements and administration of these properties.

While inventory of a business is entirely exempt from the State levy; each county or city may choose to offer *Freeport Exemption Level 1* to certain manufacturers and distributors on goods in process or finished goods at the wholesale level of trade. In addition, each county or city may choose to offer *Freeport Exemption Level 2* which is comprised of business inventory that does not qualify under Level 1. These exemptions may be offered at 20%, 40%, 60%, 80% or 100% of the value of qualified inventory.¹

Certain properties are afforded special valuation consideration by constitutional amendment. For billing and administration purpose these *Special Assessments* are treated as exemptions. These special assessments may include real property classified as - Landmark Historic; Preferential; Conservation Use; Environmentally Sensitive; Residential Transitional; Brownfield; or Forest Land Conservation Use.

Since the 1930’s, Georgia has provided for a partial exemption from ad valorem taxation on real property owned and occupied by Georgia residents when that property is claimed as their legal residence for all purpose. This exemption is known as *Homestead*. The amount of homestead exemption was originally established at 2,000.00 and has not changed for state ad valorem tax purposes except for specialized classes of property owners.²

A number of local governments, however, have increased the basic homestead exemption amount for their residents through local legislation. These increased exemption amounts are applicable in the particular jurisdictions for specific local levies as identified in the legislation and as approved by local voters.

---

² O.C.G.A. §48-5-40
Personal Property Exemptions

**Tangible Personal Property** may be either totally or partially exempt from ad valorem taxation when the following qualifications are met:

1. All personal clothing and effects, household furnishings, appliances, equipment, and other personal property used within the home is totally exempt from all ad valorem taxation unless the property is held for sale, rental, or commercial use.

2. All farm products grown in this state and remaining in hands of the producer for one year after their initial production are totally exempt from taxation. All farm equipment used directly in production of agricultural products by family owned qualified farm products producers.³

3. All other tangible personal property owned by a taxpayer, except for motor vehicles, trailers, and mobile homes, is exempt from all ad valorem taxation if the taxable fair-market value of the property, as determined by the board of assessors, does not exceed $7,500.⁴

4. Tools and implements of trade of manual laborers in an amount not to exceed $2,500 in actual value.⁵

5. Domestic animals in an amount not to exceed $300 in actual value.⁶

**Freeport Exemption Level 1**⁷ is an exemption of certain, qualified types of tangible personal property. The exemption may apply to state, county, school, or municipal taxes. It may be granted by the governing authority of any county or municipality upon approval of the voters to include:

- Inventory of goods in the process of being manufactured or produced, including raw materials and partly finished goods.

- Inventory of finished goods manufactured or produced within this state, held by the original manufacturer or producer, for a period not to exceed 12 months.

- Inventory of finished goods on January 1st that are stored in a warehouse, on a dock, or wharf, which are destined for shipment outside this state for a period not to exceed 12 months.

Inventory of a qualified order fulfillment center.

---

³ O.C.G.A. §48-5-41.1
⁴ O.C.G.A §48-5-42.1
⁵ O.C.G.A. §48-5-42
⁶ O.C.G.A. §48-5-42
⁷ O.C.G.A. §§48-5-48.1, 48-5-48.2
Table 4.1  Decreasing Percentage of Exemption if Application is made after the April 1st deadline for filing returns.

<table>
<thead>
<tr>
<th>Between</th>
<th>And</th>
<th>Percentage of Exemption Allowed</th>
</tr>
</thead>
<tbody>
<tr>
<td>April 1</td>
<td>April 30</td>
<td>8/12 or 66.67 percent</td>
</tr>
<tr>
<td>May 1</td>
<td>May 31</td>
<td>7/12 or 58.33 percent</td>
</tr>
<tr>
<td>On June 1</td>
<td>N/A</td>
<td>6/12 or 50 percent</td>
</tr>
</tbody>
</table>

Freeport Exemption Level 2 is an exemption of qualified inventory of a business not receiving a Freeport level 1 exemption. The exemption may apply to state, county, school, or municipal taxes. It may be granted by the governing authority of any county or municipality upon approval of the voters to include:

The percentage of exemption can be set at 20%, 40%, 60%, 80%, or 100% of the inventory value. Over sixty percent of Georgia counties and cities have adopted the Freeport exemption at some level.

The percentage of exemption can be set at 20%, 40%, 60%, 80%, or 100% of the inventory value. Over sixty percent of Georgia counties and cities have adopted the Freeport exemption at some level.

Applications for Freeport must be filed annually by the deadline for receiving returns in order to receive full benefit.

Applications for the Freeport exemption received after April 1st and up to June 1st may receive a reduced exemption. Refer to Table 4.4 below for the decreasing percentage allowed for filing up to June 1st.

Special Assessments

Georgia law provides for a different method of valuation for certain properties. While these special assessments are not truly exemptions, they are treated as such for the purpose of reporting.

---

8 O.C.G.A. §48-5-48.5, 48-5-48.6
billing and general administration. The following property types may receive a benefit from the special valuation methods:

**Historic Property** that qualifies for listing on the Georgia or National Register of Historic Places may qualify for preferential assessment. The preferential assessment shall extend to the building structure, the real property on which the building or structure is located, and not more than two acres surrounding the building or structure. Such property may not be changed for a period of nine years. The Department of Natural Resources must certify property under this special program as rehabilitated-historic property or landmark-historic property.

**Rehabilitated-Historic Property**\(^9\) refers to that property that may qualify for preferential assessment because the rehabilitation has increased the fair market value of the building or structure. This occurs when the property is:

- Owner-occupied residential real property and the rehabilitation have increased the fair market value by not less than 50 percent.

- Income-producing real property and the rehabilitation have increased the fair market value by not less than 100 percent.

- Real property used primarily as a residence but partially as income-producing property and the rehabilitation has increased the fair market value by not less than 75 percent.

- For the property to be classified as eligible for preferential assessment as rehabilitated historic property, the following conditions must be met:
  - The property must be listed or qualify for listing in the Georgia Register of Historic Places, either individually, or as a contributing building within a historic district.
  - The property owner must have started rehabilitation work after January 1, 1989.
  - Rehabilitation work must be completed within two years.
  - Penalty for failure to have property registered is the amount of savings plus interest at 1% per month. Refer to Chapter 9 for more information.

For more information: Historic Preservation Division
Georgia Department of Natural Resources
Attn: Tax Incentives Coordinator
34 Peachtree Street, NW, Suite 1600
Atlanta, GA 30303
(404)-656-2840
[www.gadnr.org](http://www.gadnr.org)
[www.gashpo.org](http://www.gashpo.org)

**Landmark Historic Property**\(^10\) may qualify:

---

\(^9\) O.C.G.A. §48-5-7.2
\(^10\) O.C.G.A. §48-5-7.3
Exemptions

1. Where the property has been certified by a local government as landmark historic property, and
2. Where local ordinances extend the preferential assessment to:
   - Tangible income-producing real property;
   - Tangible non-income-producing real property, or
   - A combination of tangible, income producing real property and non-income-producing real property.
   - No more than 2 acres.

There are other special assessment programs available to taxpayers that agree to maintain their property in these programs for a period of ten years. These special programs include the following.

Preferential Agricultural Property is bona fide agricultural property that can be assessed at 75% of the assessment of other property. This means that this type of property is assessed at 30% of the fair market value rather than 40%. ¹¹

Requirements include:

- Primary use has to be the commercial production of agricultural products.
- Exclusion of entire value of any residence.
- Property has to be owned by natural or naturalized citizens.
- If a family farm corporation owns the property 80% or more of its gross income must be derived from some type of agricultural pursuits within Georgia for the immediately preceding year.
- The maximum number of acres is 2000.
- Owner must agree by covenant to maintain the property in agricultural production for a period of ten years.

If the covenant is breached, the penalties are:

- The amount by which the exemption has reduced the taxes in the year the breach occurs times a certain factor.
  - Factor of 5, if breached in the 1st or 2nd year.
  - Factor of 4, if breached in the 3rd or 4th year.
  - Factor of 3, if breached in the 5th or 6th year.
  - Factor of 2, if breached in the 7th, 8th, 9th, or 10th year.
- The penalty imposed shall bear interest at 1% per month from the date the covenant is breached. Refer to Chapter 9 for more information on penalties and interest.
- Penalties and interest shall constitute a lien against the property and shall be collected as other unpaid ad valorem taxes are collected. Refer to Chapter 8 for more information on delinquent collections.
- The penalties and interest shall be pro-rated to each taxing jurisdiction. Refer to Chapter 7 for more information on disbursements.

Conservation Use Property is bona fide agricultural property that can be assessed at its current use value rather than the fair market value. ¹²

¹¹ O.C.G.A. §48-5-7.1
¹² O.C.G.A. §48-5-7.4
Exemptions

Requirements include:

- Can be no more than 2,000 acres.
- Must qualify under one of the primary authorized uses.
- Excludes any residence on property and up to 2 acres.
- Penalty is twice the tax savings realized during the total covenant period.
- Penalties and interest shall constitute a lien against the property and shall be collected in the same manner as other unpaid ad valorem taxes.
- Property has to be owned by natural or naturalized citizens or owned by a family farm corporation with 80% or more of the family owned farm corporation gross income derived from some type of agricultural production.
- The owner must agree by covenant to maintain the property in qualifying use for ten years.
- All or part of the property may be sold with the covenant not being breached if the new owner qualifies and agrees to continue the covenant.
- The owner must file form PT-283A, Application for Conservation Use Valuation of Agricultural Property by the county’s date for close of returns or in conjunction with or in lieu of an appeal.

Environmentally Sensitive Property is property that can be assessed at its current use value rather than the fair market value when such property is maintained in its natural condition and meets the requirements set by the Department of Natural Resources.13

Requirements include:

- A maximum of 2,000 acres.
- Certified by the Department of Natural Resources.
- Maintained in its natural condition or controlling or abating pollution.
- Natural or naturalized citizens must own the property or if a family farm corporation owns the property, 80% or more of its income must be derived from some type of agricultural production.

The owner must file form PT-283E by the county’s date for close of returns or in conjunction with or in lieu of an appeal.

Residential Transitional Property refers to that property which can be assessed at its current use value rather than fair market value when it is used for residential purposes but located in an area that is changing to or being developed for a use other than residential.14

Requirements include:

- Must be no more than five acres of owner-occupied property.
- The owner must file form PT-283R by April 1st or in conjunction with or in lieu of an appeal.

Brownfield Property provides for the preferential assessment of environmentally contaminated property by freezing the value for ten years as an incentive for developers to cleanup and return the property to the tax rolls. This assessment also allows an owner to recoup against taxes due certain eligible Brownfield costs.15

---

13 Ibid.
14 Ibid.
15 O.C.G.A. §48-5-7.6
Exemptions

- Property is classified by the Environmental Protection Division of the Department of Natural Resources as “Brownfield”.
- The digest must be marked “Brownfield Property”.
- Eligible costs are established by the Environmental Protection Division of the Department of Natural Resources.
- Property owner must certify to the tax commissioner:
  1. The tax savings realized each year
  2. The number of years classified
  3. Total certified costs
  4. Any transfers of costs
  5. Costs remaining

Basis is lesser of acquisition costs or Fair Market Value at time of application.

Property may be disqualified by:

1. Written notice from taxpayer asking for removal
2. Revocation by Department of Natural Resources.
3. Expiration of 10 years or any allowable extension.
4. Tax savings equal the costs of certified by Environmental Protection Division

Forest Land Conservation Use Property is bona fide agricultural property that can be assessed at its current use value rather than the fair market value.\(^{16}\)

Requirements include:

- Must be tracts of land greater than 200 acres.
- Primary use must be production of timber.
- Excludes any residence on property.
- Penalty is twice the tax savings realized during the total covenant period
- Penalties and interest shall constitute a lien against the property and shall be collected in the same manner as other unpaid ad valorem taxes.
- Property may be owned by any person registered to do business in this state.
- The owner must agree to covenant for fifteen years.
- All or part of the property may be sold with the covenant not being breached if the new owner qualifies and agrees to continue the covenant.
- The owner must file form PT-48-5-7.7 Application for Forest Land Conservation Use by the last day to file an appeal of the annual assessment notice for the digest year or at any time during the duration of the appeal.

Homestead Exemptions

Homestead is the real property owned by and in possession of the applicant on January 1st for the taxable year. This includes, but is not limited to; the land owned surrounding the home. The definition of an applicant may be found in O.C.G.A. §48-5-40.

\(^{16}\) O.C.G.A. §48-5-7.4
O.C.G.A. 48-5-40 sets out specific qualifications and definitions regarding homestead exemptions authorized in Georgia code:

- Homestead is defined as that real property owned by the applicant including the land immediately surrounding the residence.\(^\text{17}\) Except, as will be noted later, the size of the tract upon which the dwelling sits is irrelevant and the exemption applies to the entire contiguous tract.

- The applicant must own the real property for which the exemption is claimed on January 1\(^\text{st}\) of the tax year for which a homestead exemption is sought. Exceptions to this rule include applicants who are purchasing the property under a bona fide contract to purchase where the title will be transferred to the applicant when the contract is completed. Jointly owned property qualifies for the exemption if the applicant otherwise qualifies.

- The property must be the actual permanent and legal place of residence and domicile of the applicant. Exception to this rule covers members of the armed forces who are absent from the home because of military assignment and incapacitated parents in which one of the children occupies and maintains the home.\(^\text{18}\)

- The building must be used principally as a dwelling.\(^\text{19}\)

- Only one homestead exemption may be granted for one immediate family group. Therefore each exemption stands alone and one property or one immediate family group may not be credited with more than homestead.\(^\text{20}\) The applicant must file at least an initial application for homestead exemption before the exemption is granted.

**Applications** for homestead exemption may be filed and accepted at any time during the year. However the deadline for receiving the exemption for the current year is the same deadline as filing a return.\(^\text{21}\)

See O.C.G.A. §48-5-40 for Judicial Decisions and Attorney General Opinions relating to qualifications for homestead exemptions. Generally an applicant must be a qualified individual and a resident of Georgia.

An application must be completed and filed with the tax receiver before the exemption is first granted. Annual applications are not required. Homestead Exemption forms are available on the Department of Revenue’s website at [www.dor.georgia.gov](http://www.dor.georgia.gov).

The regular 2,000.00 exemption is straightforward and no limiting qualifications exist except for the general ownership and residency rules outlined earlier. The exemption applies to the state tax and to the maintenance and operation levies made by the both the county government and the county school system. It does not apply to county or county school taxes levied to retire bonded indebtedness.

---

\(^{17}\) O.C.G.A. §48-5-40 (3)
\(^{18}\) Ibid.
\(^{19}\) O.C.G.A. §48-5-40 (3) (c)
\(^{20}\) O.C.G.A. §48-5-40(3)(g)
\(^{21}\) O.C.G.A. § 48-5-45
Exemptions

One exception to the application deadline dates is the rule, which provides that no automatic waiver occurs in situations when the property is transferred to the surviving spouse by an administrator or executor’s deed. This action would require a new application to be filed by the surviving spouse. In these instances, it is the duty of the board of tax assessors to give notice if the exemption is to be denied and the surviving spouse may apply for a continuation of the exemption within 30 days from the date of the notice.\(^{22}\)

Once the particular homestead exemption is granted to an applicant, the exemption is automatically renewed from year to year as long as the owner continuously occupies the property as homestead property.\(^{23}\) A new application is required when an applicant changes from one type of homestead exemption to another. In addition, an owner receiving one of the income-based exemptions is required by law to report to the tax commissioner any changes in income that would disqualify this person from receiving the particular exemption. With respect to the income base exemptions, the tax commissioner is specifically authorized to request the Department of Revenue to verify the income amounts for particular applicants.

Table 4.1 depicts the various types of homestead exemptions applicable for state tax purposes as well as for county and county school tax purposes in counties where no local exemptions have been enacted to enhance the provision of the basic ones.

---

\(^{22}\) O.C.G.A. §48-5-54

\(^{23}\) O.C.G.A. §§48-5-45(d), 48-5-52(b)(4)
Figure 4.1 Application for Homestead Exemption

The homestead exemptions provided for in this Application form are those authorized by Georgia law. Counties are authorized to provide for local homestead exemptions that may vary from the ones shown on this application. Applicants seeking a homestead exemption in lieu of or in addition to these should contact the local Tax Commissioner or Tax Receiver for additional information. If this application is denied an appeal may be filed in accordance with O.C.G.A. Section 48-5-311.

SECTION A: APPLICANT INFORMATION

List below the address of any other property where you or your spouse have applied for and been granted a homestead exemption for the current year:

Are you and your spouse a Georgia resident, US citizen or alien with legal authorization from the US Immigration and Naturalization Service? [ ] YES [ ] NO

<table>
<thead>
<tr>
<th>Applicant</th>
<th>Name:</th>
<th>Spouse</th>
<th>Name:</th>
</tr>
</thead>
<tbody>
<tr>
<td>City, St., Zip</td>
<td></td>
<td>City, St., Zip</td>
<td></td>
</tr>
<tr>
<td>Social Security No.:</td>
<td></td>
<td>Social Security No.:</td>
<td></td>
</tr>
<tr>
<td>Year of Birth</td>
<td></td>
<td>Year of Birth</td>
<td></td>
</tr>
<tr>
<td>County where registered to vote:</td>
<td></td>
<td>County where registered to vote:</td>
<td></td>
</tr>
<tr>
<td>County where car is registered</td>
<td></td>
<td>If you or your spouse are in the military service, list state shown in your home of record:</td>
<td></td>
</tr>
</tbody>
</table>

If you answer Yes to any of the questions below, please follow the instructions to determine if you qualify for an increased homestead amount. Please see Tax Commissioner or Receiver for additional information and qualifications requirements:

[ ] YES 1. Were you or your spouse age 62 or older as of Jan 1 of the year of this application? Go to Sections C1 and/or C2 on the back of this application to determine whether you meet the gross and/or net income requirements.

[ ] YES 2. Were you or your spouse age 65 or older as of Jan 1 of the year of this application?

[ ]YES 3. Are you or your spouse a 100% disabled veteran?

[ ] YES 4. Are you the unmarried surviving spouse of a 100% disabled veteran?

[ ] YES 5. Are you the unmarried surviving spouse of a US service member killed in action?

[ ] YES 6. Are you the unmarried surviving spouse of a firefighter or peace officer killed in the line duty?

SECTION B: PROPERTY INFORMATION

<table>
<thead>
<tr>
<th>Location of Property (Street Address):</th>
<th>Lot size or Number of Acres:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date Purchased:</td>
<td>From Whom Purchased:</td>
</tr>
<tr>
<td>Names/Parcel Number:</td>
<td>Land Lot Number:</td>
</tr>
<tr>
<td>Purchased Price:</td>
<td>Land District Number:</td>
</tr>
<tr>
<td>Kind of Title Held:</td>
<td>Deed Recorded: Book: Page:</td>
</tr>
</tbody>
</table>

Is any part of the property used for business purposes? [ ] YES [ ] NO

Is any part of the property rented? [ ] YES [ ] NO

If yes, what kind of business & how much property is used?

If yes, what part is rented?

AFFIDAVIT OF APPLICANT

I, the undersigned, do solemnly swear that the statements made in support of this application are true and correct. I am the bona fide owner of the property described in this application, that I actually occupied same on Jan 1 of the year for which application is made, that I am an eligible applicant for the homestead exemption applied for, qualifying or meeting the definition of the word "applicants" as defined in O.C.G.A. Section 48-5-40 and that no transaction has been made in collusion with another for the purpose of obtaining a homestead exemption contrary to law.

Sworn to and subscribed to before me this day of 20

Applicant Signature:____________________________________________________________

______________

[ ] APPROVED [ ] DENIED Board of Tax Assessors Date

THIS SECTION FOR TAX ASSESSORS USE ONLY: CODE AMOUNT

STATE TAX: |
COUNTY TAX: |
SCHOOL TAX: |
## Table 4.2 Various Types of Homestead Exemptions Applicable for State Tax Purposes

<table>
<thead>
<tr>
<th>CODE</th>
<th>TYPE</th>
<th>STATE</th>
<th>COUNTY</th>
<th>SCHOOL</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>M&amp;O</td>
<td>BOND</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>S1</td>
<td>Regular – Owner Occupied Principal Residence</td>
<td>2,000</td>
<td>2,000</td>
<td>0</td>
</tr>
<tr>
<td>SC</td>
<td>Age 65</td>
<td>100% on home and up to 10 contiguous acres of land AND 2,000 on balance of value</td>
<td>2,000</td>
<td>0</td>
</tr>
<tr>
<td>S3</td>
<td>Age 62 – Net Income of Applicant &amp; Spouse is less than $10,000</td>
<td>2,000</td>
<td>2,000</td>
<td>0</td>
</tr>
<tr>
<td>S4</td>
<td>Age 65 – Net Income of Applicant &amp; Spouse is less than $10,000</td>
<td>100% on home and up to 10 contiguous acres of land AND 4,000 on balance of value</td>
<td>4,000</td>
<td>4,000</td>
</tr>
<tr>
<td>S5</td>
<td>100% Disabled Veteran; Unremarried Surviving Spouse of Disabled Veteran</td>
<td>73,768 (Adjusted Annually)</td>
<td>73,768 (Adjusted Annually)</td>
<td>73,768 (Adjusted Annually)</td>
</tr>
<tr>
<td>SD</td>
<td>Age 65 - 100% Disabled Veteran; Unremarried Surviving Spouse of Disabled Veteran</td>
<td>100% on home and up to 10 contiguous acres of land AND 73,768 on balance of value</td>
<td>73,768 (Adjusted Annually)</td>
<td>73,768 (Adjusted Annually)</td>
</tr>
<tr>
<td>SS</td>
<td>Unremarried Surviving Spouse of US Service Member killed in action</td>
<td>73,768 (Adjusted Annually)</td>
<td>73,768 (Adjusted Annually)</td>
<td>73,768 (Adjusted Annually)</td>
</tr>
<tr>
<td>SE</td>
<td>Age 65 - Unremarried Surviving Spouse of US Service Member killed in action</td>
<td>100% on home and up to 10 contiguous acres of land AND 73,768 on balance of value</td>
<td>73,768 (Adjusted Annually)</td>
<td>73,768 (Adjusted Annually)</td>
</tr>
<tr>
<td>SG</td>
<td>Unremarried Surviving Spouse of a Firefighter or Peace Officer killed in the line of duty</td>
<td>100%</td>
<td>100%</td>
<td>100%</td>
</tr>
<tr>
<td>S6</td>
<td>Age 62 – Federal Adjusted Gross Income of Applicant and all other persons residing in the home is less than $30,000</td>
<td>Floating on home and up to 5 acres of land</td>
<td>Floating on home and up to 5 acres of land</td>
<td>0</td>
</tr>
<tr>
<td>S8</td>
<td>Age 62 – Federal Adjusted Gross Income of Applicant and all other persons residing in the home is less than $30,000 AND net income of Applicant and Spouse is less than $10,000</td>
<td>Floating on home and up to 5 acres of land</td>
<td>Floating on home and up to 5 acres of land</td>
<td>0</td>
</tr>
<tr>
<td>S9</td>
<td>Age 65 – Federal Adjusted Gross Income of Applicant and all other persons residing in the home is less than $30,000 AND net income of Applicant and Spouse is less than $10,000</td>
<td>100% on home and up to 10 acres of land</td>
<td>Floating on home and up to 5 acres of land</td>
<td>4,000</td>
</tr>
</tbody>
</table>
Various Types of Homestead

Regular (S1)\(^{24}\)

- Individuals of Georgia who, on January 1\(^{st}\), actually own and occupy their homes as their primary residence may be granted a 2,000.00 exemption from state, county, and school M&O taxes.
- This exemption does not apply to taxes levied by municipalities for school purposes, or to pay interest on, or to retire bond indebtedness.
- The 2,000.00 is deducted from the 40 percent assessed value of the homestead.
- The owner of a dwelling house on a farm that is granted a homestead exemption may also claim a homestead exemption in participation with the program of rural housing under contract with the local housing authority.
- The Homestead Application must be completed and filed before the county’s return deadline.

65 Years of Age (SC)\(^{25}\)

- Individuals 65 years of age and older on January 1st may claim 100% exemption.
- The exemption applies to taxes levied by the State ONLY.
- This exemption is for the residence and up to 10 acres of land surrounding the residence.
- This exemption is in addition to any existing exemption.
- The Homestead Application must be completed and filed before the county’s return deadline.

62 Years of Age (S3)\(^{26}\)

- This exemption is also known as the School Exemption.
- Individuals 62 years of age and older may claim a 10,000 exemption.
- The exemption applies to taxes levied by each independent school district, each county school district, and for retiring school bond indebtedness.
- The net income of the applicant and spouse cannot exceed 10,000 per year. See table 4.2 for income qualification statement.
- This exemption may not exceed 10,000 of the homestead’s assessed value.
- The Homestead Application must be completed and filed before the county’s return deadline.

65 Years of Age (S4)\(^{27}\)

- Individuals 65 years of age and older may claim a 4,000 exemption from state and county taxes. They are also eligible to claim a 10,000 exemption from school taxes and any taxes levied to retire bond indebtedness.
- In effect, the taxpayer is getting the double homestead and school exemptions.
- The Net Income of that person and spouse may not exceed 10,000 for the prior year. See Table 4.2 for income qualification statement.
- Social Security and other retirement income are excluded up to the maximum allowed under Social Security.
- The owner must notify the tax commissioner if, for any reason, they no longer meet the requirements for this exemption.

\(^{24}\) O.C.G.A. §48-5-44
\(^{25}\) O.C.G.A. §48-5-48.3
\(^{26}\) O.C.G.A. §48-5-52
\(^{27}\) O.C.G.A. §48-5-47
The Homestead Application must be completed and filed before the county’s return deadline.

**Table 4.3** Worksheet for Calculating Income for the 4,000, Double Homestead Exemption

<table>
<thead>
<tr>
<th>How to Calculate Income</th>
<th>Claimant</th>
<th>Spouse</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Income from public or private retirement, disability, or pension system.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Social Security Income.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Total Income from Retirement and Social Security (Line 1 + 2).</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Maximum Allowable Amount under Social Security (Not to exceed line 3).</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Adjusted Income (line 3 – 4).</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. Other Income from all Sources.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7. Adjusted Income (line 5 + 6).</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8. Standard or Itemized Deductions from Georgia Income Tax Return.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9. Net Income (line 7-8)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Disabled Veterans (S5)**

Any qualifying disabled veteran may be granted an exemption of 73,768 (indexed annually) from the assessed value of their homestead property for state, county, municipal, and school purposes. The value of the property in excess of this exemption remains taxable. This exemption is extended to an un-remarried surviving spouse or minor children. Eligibility may be established five ways:

1. Can be a wartime veteran that has been:
   - Discharged under honorable conditions; with a service connected disability and
   - Adjudicated by the Veterans Administration as being totally and permanently 100% disabled;
   And
   - Veterans adjudicated by the Veterans Administration as being less than 100% disabled with a service connected disability but entitled to receive benefits at 100% level due to individual unemployability.

2. Can be an American wartime veteran disabled due to:
   - Loss or loss-of-use of both lower extremities such as to preclude locomotion without the aid of braces, crutches, canes, or wheelchair; or

28 O.C.G.A. §48-5-48
Exemptions

- Blindness in both eyes having only light perception, together with the loss or loss-of-use of one lower extremity; or
- Loss or loss-of-use of one lower extremity together with residuals of organic disease or injury which so affect the functions of balance or propulsion as to preclude locomotion without resort to a wheelchair.
- **Proof Required for 1 and 2:** A letter from the Department of Veteran’s Affairs stating the qualifying disability.

3. Can be any wartime veteran disabled as in 2 above but not so adjudicated by the Veteran’s Administration.

**Proof Required:**
- DD form #214, military discharge record; and
- A letter from Georgia doctor verifying the disability as outlined in 2 above; and
- One or two additional doctor’s statements, if required, by the board of tax assessors.

4. Any American wartime veteran disabled due to loss or loss-of-use of one lower extremity which so affects the functions of balance or propulsion as to preclude locomotion without the aid of braces, crutches, canes, or a wheelchair.

**Proof Required:**
- A letter from a Georgia doctor verifying the qualifying disability; and
- One or two additional doctor's statements, if required, by the Board of Tax Assessors.

5. A veteran becoming eligible for assistance in acquiring housing under Section 801 of the United States Code as hereafter amended on or after January 1, 1985.

**Proof Required:**
- A letter from the Department of Veterans Affairs stating the eligibility for such housing assistance.
- No more than once, every 3 years, may the county board of tax assessors require the holder of the exemption to provide three letters from doctors to substantiate the eligibility.

**Disabled Veterans over age 65 (SD)**

- Must meet the requirements of S5 Disabled Veteran.
- Individuals 65 years of age and older on January 1 may claim 100% exemption.
- The exemption applies to taxes levied by the State ONLY.
- This exemption is for the residence and up to 10 acres of land surrounding the residence.
- This exemption is in addition to any existing exemption.
- The Homestead Application must be completed and filed before the county’s return deadline.

**Surviving Spouse (SS)**

- The surviving spouse of a member of the armed forces who was killed in any war or armed conflict.

---

29 O.C.G.A. §48-5-48.3
30 O.C.G.A. §48-5-52.1
Exemptions

- Will be granted a homestead exemption from all ad valorem taxes for state, county, municipal, and school purposes in the amount of 73,768 (indexed annually).
- The surviving spouse will continue to be eligible for the exemption as long as they do not remarry.

**Surviving Spouse over age 65 (SE)**\(^{31}\)

- Must meet the requirements of SS Surviving Spouse.
- Individuals 65 years of age and older on January 1 may claim 100% exemption.
- The exemption applies to taxes levied by the State ONLY.
- This exemption is for the residence and up to 10 acres of land surrounding the residence.
- This exemption is in addition to any existing exemption.
- The Homestead Application must be completed and filed before the county’s return deadline.

**Surviving Spouse of Peace Officer or Firefighter (SG)**\(^{32}\)

- 100% exemption from state, county, school, municipal, and bond taxes.
- Unremarried surviving spouses of peace officers and firefighters killed in the line of duty.
- This exemption is in lieu of any existing exemptions.

**62 Years of Age (S6 - S9)**\(^{33}\)

- This exemption is also known as the Floating or Varying Exemption.
- Individuals 62 years of age and older, who are denied homestead exemption because of excess income or because they have not reached the age of 65, may still obtain a floating inflation-proof state and county homestead exemption based on natural increases in the homestead’s value.
- Those whose home’s appraised value has increased by more than 5,000 may benefit from this exemption.
- The Federal adjusted gross income of all members of the family living in the house cannot exceed $30,000 per year. Income is added from all sources.
- This exemption does not affect any municipal or educational taxes and is meant to replace any other state and county homestead exemption.
- The Homestead Application must be completed and filed before the county’s return deadline.

**Approval and Appeal of Denial**

The tax commissioner or tax receiver receives all homestead exemption applications and makes an initial determination as to the eligibility of the applicant to receive the particular exemption except in those counties where the authority has been delegated to the board of tax assessors.\(^{34}\) The statute then provides that the tax commissioner or tax receiver shall turn over all applications to the board of tax assessors who have the authority to review, approve, or deny the exemption.

When an application is denied, the board of assessors is required to issue notice to the taxpayer. The taxpayer may then appeal this decision pursuant to O.C.G.A. 48-5-311.

---

\(^{31}\) O.C.G.A. §48-5-48.3  
\(^{32}\) O.C.G.A. §48-5-48.4  
\(^{33}\) O.C.G.A. §48-5-47.1  
\(^{34}\) O.C.G.A. §§48-5-46, 48-5-299.1
Locally Granted Exemptions

The Georgia Constitution specifically authorizes the General Assembly to approve legislation authorizing local referendums for granting local homestead exemptions that apply to taxes levied by particular local taxing jurisdictions.

A majority of qualified electors, who reside within limits of the particular local jurisdiction, must approve the referendum. A large number of counties are affected by these local acts which replace existing state exemptions, increase the exemptions over the amounts granted by general law, or change the age and/or income qualification requirements.

For example, some counties have increased the amount of the general homestead exemption available to all qualified homeowners to as much as $10,000. Likewise, some counties have provided for certain elderly homeowners a homestead exemption in an amount equal to the total taxes levied for school purposes.

Refer to your local legislation for information pertaining to your county.

Pay particular attention to the wording as the local legislation may be worded different in that the exemptions approved locally may be in lieu of any other exemption or may be in addition to any other exemption. Tax commissioners should verify the wording approved and apply the local exemption accordingly.

Valuation Freeze Exemption

- The Constitution of Georgia allows counties to enact local homestead exemptions.

- A number of counties have implemented an exemption that will freeze the valuation of property at the base year valuation for as long as the homeowner resides on the property. Even as property values continue to rise the homeowner’s taxes will be based upon the base year valuation.

- This exemption may be for county taxes, school taxes, and/or municipal taxes.

- Homeowners should contact the county for details about this exemption in their county.

Tax Deferrals

*Tax deferrals* refer to the act of delaying or putting off the payment of taxes due. Individuals who are 62 years of age or older and entitled to file a homestead exemption may elect to have payment of their ad valorem taxes deferred. The taxpayer must file an annual application for tax deferral with the tax commissioner or tax collector on or before April 1st of the tax year for which the
deferral is sought. Interest at the rate of three-fourths of one percent per month begins accruing on deferred taxes from the date the taxes are due in that year.35

Deferral may apply to both county and municipal taxes.36

If the taxpayer meets the qualifications for tax deferral, a choice of one of the following two options may be made:

- If the home for which a tax deferral is sought has an assessed value of 50,000 or more, the deferral will apply only to the taxes on the portion of the assessed value that is 50,000 or less.

- If the population in the county is 550,000 or more, taxes can be deferred on all or any part of that portion that exceeds four percent of the individual’s gross household income for the immediately preceding calendar year.

The tax commissioner is to administer an oath to any person seeking a tax deferral. A determination of eligibility is to be made within 30 days of the date of the application or as soon thereafter as possible.37 Upon finding that an applicant is ineligible, the tax commissioner is to send, within 30 days of the filing of the application, a notice of disapproval, stating the reasons for the ineligibility and advising the applicant of his or her right to appeal the decision to the board of equalization. The tax commissioner must state on the original notice how the applicant was notified (personal service, registered or certified mail) and file it in the office.38 If the applicant is entitled to the tax deferral, the tax commissioner is to approve the application and file it in the office.39

Each subsequent year when tax bills are mailed, the tax commissioner is to notify each qualified property owner of the accumulated sum of deferred taxes and interest.40 The tax commissioner is to maintain a record of deferred taxes and interest collected, along with a description of the property. Other requirements and procedures relating to tax deferrals are found in the statutes.41

**Qualifications for Property Tax Deferral**

The qualifications for property tax deferrals are:

- The applicant must be at least 62 years old on January 1st of the year deferral is sought.

- The applicant must be entitled to claim homestead exemption for the current tax year.

- The total amount of deferred taxes and interest plus the total amount of all other unsatisfied liens on the homestead cannot exceed 85 percent of the fair

---

35 O.C.G.A. §48-5-72
36 O.C.G.A. §48-5-79
37 O.C.G.A. §48-5-74
38 O.C.G.A. §48-5-74
39 Ibid.
40 O.C.G.A. §48-5-77
41 O.C.G.A. §48-5-50, Title 48, Chapter 5, Art. 2, Pt. 2
market value of the homestead as shown on the county tax digest for the immediately preceding tax year.

- Gross household income cannot exceed $15,000 for the immediately preceding year.

- Property cannot be subject to any lien, the terms of which are dictated by federal law, rule, or regulation prohibiting deferral of taxes.

**Applications**

Applicants must have insurance (fire and extended coverage) on the property in an amount which is in excess of the sum of all outstanding liens, and deferred taxes and interests with a loss payable clause made to the county tax collector or tax commissioner. A copy of the insurance policy number, expiration date, and loss payable clause will be required upon application.

Applications must be made annually to the county tax commissioner.
**Figure 4.2 Application for Deferred Tax**

### APPLICATION FOR DEFERRED TAXES
**FOR HOMEOWNERS 62 YEARS OF AGE OR OLDER**

<table>
<thead>
<tr>
<th>COUNTY NAME</th>
<th>YEAR</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th><strong>SECTION A - APPLICANT</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1</strong> NAME</td>
</tr>
<tr>
<td><strong>2</strong> MAILING ADDRESS:</td>
</tr>
<tr>
<td><strong>3</strong> PHONE #</td>
</tr>
<tr>
<td><strong>4</strong> PARCEL ID #</td>
</tr>
<tr>
<td><strong>5</strong> PROPERTY ADDRESS</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Applicant's Date of Birth (Must be at least 62 years old on January 1 of this year)</strong></th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th><strong>Are you entitled to claim homestead exemption on this property for the current tax year?</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>[ ] YES [ ] NO</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Does the total amount of deferred taxes and interest plus the total amount of all other unsatisfied liens on the homestead exceed 65% of the fair market value of the homestead as shown on the county tax digest for the immediately preceding tax year?</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>[ ] YES [ ] NO</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Does your gross household income for the immediately preceding year exceed $15,000?</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>[ ] YES [ ] NO</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Is the above described property subject to any lien, the terms of which are dictated by federal law, rule, or regulation prohibiting deferral of taxes?</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>[ ] YES [ ] NO</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Do you have fire and extended coverage insurance on the above described property in an amount which is in excess of the sum of all outstanding liens and deferred taxes and interest with a loss payable clause to the county tax commissioner?</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>[ ] YES [ ] NO</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>SECTION B - SUPPORTING SCHEDULES</strong></th>
</tr>
</thead>
</table>

**Schedule A - Tax Liability and Other Liens as Percentage of Fair Market Value**

<table>
<thead>
<tr>
<th><strong>1</strong> Deferred taxes and accrued interest from all prior years (Tax Commissioner)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
<tr>
<td><strong>2</strong> Other liens:</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td><strong>3</strong> Other liens:</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td><strong>4</strong> Other liens:</td>
</tr>
<tr>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Total deferred taxes, accrued interest and other liens.</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Fair market value of homestead as shown on the county tax digest for the immediately preceding tax year.</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Percentage (line 5 divided by line 6 - if greater than 85%, not eligible for tax deferral this year.</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

**Schedule B - Insurance**

<table>
<thead>
<tr>
<th><strong>1</strong> Total deferred taxes, accrued interest, and other liens (Schedule A - Line 5)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
<tr>
<td><strong>2</strong> Fire and extended coverage insurance (building and contents)**</td>
</tr>
<tr>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Insurance company:</strong></th>
<th><strong>Policy #:</strong></th>
<th><strong>Expiration Date:</strong></th>
</tr>
</thead>
</table>
### SECTION B - SUPPORTING SCHEDULES - continued

<table>
<thead>
<tr>
<th>REPORT GROSS INCOME OF ALL INDIVIDUALS LIVING IN HOUSEHOLD</th>
<th>Name:</th>
<th>Name:</th>
<th>Name:</th>
</tr>
</thead>
<tbody>
<tr>
<td>SS#:</td>
<td>SS#:</td>
<td>SS#:</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>DESCRIPTION</th>
<th>AMOUNT</th>
<th>AMOUNT</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Compensation for services, including fees, commissions, and</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gross income from business</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gains derived from dealings in property</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rents</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Royalties</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dividends</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Alimony and separate maintenance payments</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Annuities</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pensions</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Income from discharge of indebtedness</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Distributive share of partnership gross income</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Income from an interest in an estate or trust</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Federal old age, survivor, or disability benefits</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**TOTAL**

### SECTION C - STATEMENT and SIGNATURE

This application is a request to defer taxes on homestead property owned by taxpayers 62 years of age and older. The taxes will not be exempt as a result of this application. This means that all taxes deferred must be paid, together with all interest accrued on the tax liability deferred before the property can be sold or transferred. However, a surviving spouse who is eligible to claim homestead exemption on such property may continue the deferment of previously deferred taxes and interest.

Application for tax deferral must be filed annually with the county tax commissioner on or before April 1 of each year. Interest on deferred taxes shall begin accruing on the date the taxes were due at the rate specified in law.

Deferral of taxes applies only on the first $50,000 of assessed value. Taxes for bonded indebtedness are not deferred.

The following circumstances cause deferred taxes and accrued interest for all years to become due and payable immediately:

1. Applicant is no longer entitled to claim homestead exemption.
2. Applicant fails to maintain the required insurance for fire and extended coverage.
3. Transfer of ownership (unless new owner is surviving spouse who is entitled to claim homestead exemption).
4. Applicant fails to respond within 30 days to a written request from the tax commissioner for a list of outstanding liens.
5. If any person willfully files incorrect or fraudulent information in order to obtain tax deferral.

In addition, during any year in which the total amount of deferred taxes, accrued interest and all other unsatisfied liens on the homestead exceed 85 percent of the fair market value of the homestead, the tax commissioner shall immediately notify the owner that portion of taxes and interest which exceed 85 percent of the value of the homestead shall be due and payable within 30 days of receipt of the notice. Failure to pay the amount due shall cause the total amount of deferred taxes and interest to become due and payable.

**Signature:**

**Date:**

Georgia Department of Revenue

Exemptions 4.24
The Tax Digest

This chapter will discuss the different roles of the individuals involved in the preparation of the digest and its submission. Also in this chapter is a detailed explanation of how to complete the digest for submission, the required forms, and the calculations for millage rates.

Contents

Division of Responsibility ......................................................... 5.3
    Tax Commissioners Role .................................................. 5.3
    Tax Assessors Role .......................................................... 5.5
    County Governing Authority Role ....................................... 5.6
    School Board’s Role ....................................................... 5.6
The Compilation ................................................................. 5.6
    Digest .............................................................................. 5.7
    Consolidation Sheets ....................................................... 5.7
        Instructions .................................................................. 5.11
        Property Classifications .............................................. 5.11
        Strata Codes ............................................................... 5.12
        Exemption Codes .......................................................... 5.13
Summary .............................................................................. 5.15
    Proofing ........................................................................... 5.15
    M. & O. Digest vs. Bond Digest ........................................... 5.15
Appeals ................................................................................. 5.15
        Pending Appeals Forms ................................................ 5.18
Change of Assessment Forms ................................................... 5.18
        Exclusions from Change of Assessment Forms .................... 5.19
        Reason Code List .......................................................... 5.19
Adding Other Digest Information .............................................. 5.21
        Exempt Property .......................................................... 5.21
        Motor Vehicles ............................................................. 5.22
        Mobile Homes .............................................................. 5.22
        Timber ......................................................................... 5.22
        Heavy Duty Equipment ................................................. 5.22
        Public Utility Assessments ............................................. 5.22
The Tax Rate Establishment ..................................................... 5.23
    Setting the Tax Rate ......................................................... 5.23
    Five Year History ............................................................. 5.23
        Preparing the Five Year History ..................................... 5.25
Submission of Newspaper Advertisement .................................. 5.26
Rollbacks .............................................................................. 5.26
    Insurance Premium ........................................................... 5.26
    Sales Tax Rollback ............................................................ 5.27
    Millage Rate Rollback ....................................................... 5.28
    Advertisement ................................................................. 5.28
    Public Hearings ............................................................... 5.29
Executive Order from State .................................................... 5.32
Decrease of State Levy .......................................................... 5.33
The Submission ................................................................. 5.33
  Digest Examination Process .............................................. 5.34
  Central Registry .......................................................... 5.34
  Acceptable Formats ..................................................... 5.34
  Final Checklist .......................................................... 5.35
The Approval ........................................................................ 5.38
  Temporary Collection Order .............................................. 5.38
  Voluntary Tax Payments ................................................. 5.39
The Creation of the Tax Bill .................................................. 5.42
  Required Information ..................................................... 5.42
  Proofing ........................................................................... 5.42
The Review Process ............................................................. 5.43

Figures

Figure 5.1  Example of a Request for an Extension ................. 5.4
Figure 5.2  Example of an Extension Approval ..................... 5.4
Figure 5.3a Example of PT-10A Front, Consolidation Sheet .... 5.9
Figure 5.3b Example of PT-10A Back, Consolidation Sheet .... 5.10
Figure 5.4  Example of Appeal Form .................................. 5.17
Figure 5.5  Change of Assessment List for Residential ........... 5.20
Figure 5.6  Format for County Governing Authority Five Year History 5.24
Figure 5.7  Example of PT-35 Form ..................................... 5.28
Figure 5.8  Computation of PT-32.1, Millage Rate Rollback and Percentage Increase in Property Taxes for Year 2009 ...... 5.30
Figure 5.9  Example of PT-32.1A, FLPA Revenue Reduction Worksheet ...... 5.31
Figure 5.10 Example of Executive Order from the State .......... 5.32
Figure 5.11a Example of Checklist for Digest Submission, Pg. 1 ... 5.35
Figure 5.11b Example of Checklist for Digest Submission, Pg. 2 ... 5.36
Figure 5.11c Example of Checklist for Digest Submission, Pg. 3 ... 5.37
Figure 5.12 Example of Request to Receive Voluntary Payments .... 5.40
Figure 5.13 Example of Order to Receive Voluntary Payments .... 5.41

Tables

Table 5.1  Types of Tax Districts ........................................ 5.11
Table 5.2  Types of Acceptable Classification/Strata Codes ........ 5.12
Table 5.3  Types of Acceptable Exemption Codes ................. 5.13
Table 5.4  Format for Property Tax Increase ......................... 5.29
One of the most important duties, required by statute, of the tax commissioner is to make out and perfect three digests plainly, legibly, and neatly in writing (most digests are submitted in electronic format today) and properly deposit them. The tax digest is a listing of all tangible real and personal property that has been assessed for taxation for the current tax year in the county.

**Division of Responsibility**

**Tax Commissioner’s Role**

The digest preparation process actually begins when the tax commissioner turns over to the board of assessors the tax returns and exemptions that have been filed for the current year. As previously discussed most taxpayers are not required to complete a new tax return each year so the number of physical tax returns given to the assessors by the tax commissioner will represent only a small portion of what will become the complete, final, digest for the year.

This ‘turn over’ is the database that reflects the finally determined values for the prior tax year that, for most taxpayers, becomes the return values for the current year. Now the board of tax assessors will have before them, for their valuation and assessment work, the complete list of property owners and return values.

The tax commissioner is required to furnish this information to the board of tax assessor on or before April 11. The tax commissioner is required to submit the digest to the Revenue Commissioner by September 1st. If the digest is not completed by that time an extension must be requested, see figure 5.1. The request must be received by the Department of Revenue prior to September 1st and must contain a detailed explanation of the circumstances that warrant consideration for the extension.

The extension will only be granted for a 30 day period of time, see figure 5.2. The digest has to be submitted within this 30-day period an additional request for an extension must be made. Failure to submit your request and receive an extension by September 1st will result in a penalty of 1/10th of commissions for each week's delay and one-half of commissions if the delay extends beyond 30 days. Refer to chapter 9 for more information on penalties and interest.

Printing and mailing bills is another area of the tax commissioners responsibilities, refer to the section on creation of the tax bills for more information.

---

1 O.C.G.A. § 48-5-103(2)
2 O.C.G.A. § 48-5-301
3 O.C.G.A. § 48-5-205
Department of Revenue  
Ellen Mills, Director  
Local Government Services Division  
4125 Welcome All Road, Suite 701  
Atlanta, Georgia 30349

Re: Digest Extension

Ms. Mills,

Please allow for an extension of time on the ______ County Property Tax Digest until ______________.  
(Year) (Date)

The tax assessors are currently in the process of reviewing appeals and the board of commissioners are still in the budgeting process and have not set the millage rate for __________.  
(Year)

Thank you for your consideration.

Sincerely,

_________________, Tax Commissioner  
__________________, County

---

To: Tax Commissioner ______ County  
Re: Digest Extension

Dear __________,

Thank you for your letter of July __________ in which you requested an extension for the filing of the ______ year ______ County Tax Digest.

You are hereby granted an extension until __________. If you find the county's circumstances still prohibit the digest submission by this date, please again inform us of your circumstances and request an additional extension.

I trust that all will go well as you continue the preparation of your digest. I remain

Very truly yours,

Lynnette Riley  
Commissioner

By _________________________  
Ellen Mills, Director

---

**Figure 5.1** Example of a Request for an Extension

**Figure 5.2** Example of an Extension Approval
Tax Assessor’s Role

The assessor plays a large role in the digest compilation and submission process. The actual duties of the assessor include:

- Determining what property is subject to taxation.
- Determining the value of such property, including approving the work of the appraisers; and
- Approving exemptions and receiving returns.

Each county board of tax assessors shall complete its revision and assessment of taxpayer’s returns in their respective counties by July 15th of each year. Refer to Chapter 3 for more information on returns.

The requirement that the board of assessors complete its equalization duties by July 15th is merely a directive. They have the power and authority to perform and complete any of their official duties after that date. Hence, such a board has the right to retain possession and control of all the annual tax returns until its official duty is completely performed.

In addition to the above listed duties, the assessors must settle appeals and complete forms that can be found in the digest submission package. All documents and certifications must be signed, dated, and in proper form upon digest submission before the Revenue Commissioner can issue an Order authorizing the digest to be used for the collection of taxes. The following is an example of some of items the assessor needs to complete:

- Pending Appeals List:
- Public Utility Properties: # of Appeals ______ and $_______ of Appeals
- Other Properties: # of Appeals ______ and $_______ of Appeals
- Have all Change of Assessment Notices, including Public Utility Companies, been mailed?
- Change of Assessment Lists:
  - Residential
  - Agricultural
  - Commercial
  - Industrial
- Current Use Valuation: New Applicants Only
- Reason Code List
- Exception on SA Exemptions: Explanation if applicable
- Exception on SF Exemptions: Late applicants

---

4 O.C.G.A. §48-5-302
County Governing Authority Role

As discussed in Chapter 2 the county commissioners are responsible for:

- Setting the budget
- Setting the millage rate
- Approving correction of errors and authorizing refunds

The governing authority is also known as the "Levying Authority" in the county. They are required to publish in a county newspaper of general circulation the five-year history with the current year’s digest values and millage and to advertise and hold public hearings regarding certain tax increases. Refer to the section on Tax Rate Establishment for more information.

School Board’s Role

As discussed in Chapter 2 the school board is responsible for:

- Setting the budget for the school
- Setting the millage rate to fund the school budget

The school board is known as a "Recommending Authority" because they do not have the power to actually levy a tax, they have the power to cause the "Levying Authority" to levy taxes. They are also required to publish in a county newspaper of general circulation the five-year history with the current years digest values and millage and to advertise and hold public hearings regarding certain tax increases.

The Compilation

The tax digest is a listing of all tangible real and personal property that has been assessed for taxation for the current tax year in the county. Although normally there are additions that will be made and erroneous assessments that will be corrected after the time the digest is prepared, it is designed to represent the master listing of the property ownership's and assessed values for the tax year. In addition to the detailed property listing, the digest also reflects the total assessed value of motor vehicles, mobile homes, timber, heavy duty equipment and public utility values. Finally, the digest contains, as a separate listing, all properties that are exempt from taxation with the values assigned to those properties.

Taxable tangible personal property must also be included in the digest. Some counties list personal property along with the real property owned by the taxpayer in the same listing while many counties now prepare a separate listing for personal property. However done, this listing must also reflect the appropriate classification and strata as provided for by the Department of Revenue.

All counties now utilize the computer to prepare the tax digest and associated reports. These computerized systems vary with respect to the format of the printed digest. However, all counties must conform and list each of these items: every parcel of real property; separate and specifically identify each parcel usually by map and parcel identification number; classify each parcel according to the classification and strata requirements established by the Department of Revenue.

---

6 O.C.G.A. §48-5-32 and O.C.G.A. §48-5-32.1
Every parcel must reflect the owner by name and address and each parcel must reflect the gross and net assessed value upon which the tax for the year will be based.\(^7\)

**Digest**

The board of tax assessors completes its review of the current year’s tax returns as well as the automatic returns, makes whatever changes they deem to be proper, and notifies taxpayers of any changes made to their valuations along with the appropriate time for filing appeals on changed assessments. Every taxpayer owning taxable real property must be sent an annual notice of assessment regardless of returned value. Once the time for appeals of assessment has elapsed, the tax commissioner can then begin to assimilate the information for preparation of the tax digest. General law provides that the assessors shall complete their work no later than July 15th. See the section on the assessor’s role for more information.

At this time the tax commissioner should have all data necessary for the preparation of the digest which in essence consists of the following:

- Information for the master database containing ownership, property identification, property classification, homestead exemption, and valuation information for all properties on which no returns were filed or for which no changes were made by the assessors.

- Changes to the database created by new return, current property assessment made by the assessors, and changes to prior assessments made by the assessors.

- A listing provided by the assessors of those properties where appeals to assessments have been made and final values have not yet been determined through the appeal process.

- Valuations and assessments adopted by the board of tax assessors for railroad and public utility properties in the county.

- The total of the assessed value of all motor vehicle, mobile home, timber and heavy duty equipment properties made in the county for the prior year.

- A listing of property identified by the owner and the type of property that is determined to be exempt from ad valorem taxation with the assessed values assigned to them.

**Consolidation Sheets**

The consolidation sheets are essential to the proper completion of the digest. The codes, counts, acres, and assessed value totals for every property class within each of the districts is reported on these sheets. A separate consolidation sheet, PT-10A, is required for each of the following. Refer to figure 5.3a and b.

- State
- County-Wide
- County-Wide School System
- Independent School System
- County Incorporated

\(^7\) O.C.G.A. §48-5-108
- County Unincorporated
- Each Special District: Fire, Recreation, Industrial Authority, Hospital, etc.
- Each City reported at 40% assessment level
- Each City reported at an assessment level other than 40% if grandfathered under O.C.G.A. 48-5-7(d)

**IMPORTANT:** The tax commissioner should complete all the requested information on the consolidation sheets. This data enables the Revenue Department to provide the comparison of current year values to previous year values and generate the reports required by law to be submitted to the General Assembly, legislative committees, and boards of education for the funding of your local school system.

The Commissioner’s letter and order authorizing the billing and collection of taxes may be delayed if the consolidation sheets are not in proper order.
Figure 5.3a Example of PT-10A Form, Consolidation Sheet (Front)
Instructions

The first line of the consolidation sheet should contain the complete county name, county number, tax district name, tax district number and the total parcel count for the particular tax district being represented. Every county's digest is broken down into parcels, and the total parcel count should be the total of all taxable real parcels in strata codes 3, 4, and 5.

Every taxing jurisdiction in the county will have a separate name and number. These are known as the tax district name and tax district number. For example:

<table>
<thead>
<tr>
<th>Taxing Jurisdiction</th>
<th>Tax District Name</th>
<th>Tax District Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>State</td>
<td>State</td>
<td>1</td>
</tr>
<tr>
<td>County - Unincorporated</td>
<td>County - Uninc.</td>
<td>2</td>
</tr>
<tr>
<td>County- Incorporated</td>
<td>County - Inc.</td>
<td>3</td>
</tr>
<tr>
<td>City</td>
<td>Atlanta</td>
<td>4</td>
</tr>
<tr>
<td>School</td>
<td>County School</td>
<td>5</td>
</tr>
</tbody>
</table>

Property Classifications

Property is classified on the consolidation sheets with a 2-digit code. The first digit is known as property classification and is alphabetical. The second digit is either alphabetical or numerical and is known as the strata code. Strata codes for real property are numerical and strata codes for personal property are alphabetical.

The consolidation sheet provides a section for each classification of property. These sections refer to the established classes set out in the Rules and Regulations.

- Residential
- Residential Transitional
- Agricultural
- Preferential
- Conservation Use
- Forest Land Cons. Use
- Environmentally Sensitive
- Historic
- Brownfield
- Commercial
- Industrial
- Utility

Each of these sections consists of columns for Code, Count, Acres and Assessed Value. Each column within these sections requires the following entries:

Code: A two digit reference to show the class of property and the real or personal property stratification, i.e. R1 (R to show Residential Property and 1 to show improvements).

Count: The times this code is found in the district being summarized on the consolidation sheet. Example: If a taxpayer had two improvements on the same account, this would be considered to be two R1 counts.

Acres: The total acres for each code. It is important to note that only those codes used to designate land will have an entry for ‘acres’. When using strata codes 3, 4, and 5 you MUST include this land in acres.
Assessed Value: The total 40% assessed value or assessment other than the 40% associated with a particular code.

Strata Codes - Use only the following combinations of Classification/Strata Codes:

<table>
<thead>
<tr>
<th>Table 5.2 Acceptable Classification/Strata Codes</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>RESIDENTIAL</strong></td>
</tr>
<tr>
<td>R1 – Improvements</td>
</tr>
<tr>
<td>R3 – Lots</td>
</tr>
<tr>
<td>R4 – Small Tracts</td>
</tr>
<tr>
<td>R5 – Large Tracts</td>
</tr>
<tr>
<td>R6 – Production/Storage Auxiliary</td>
</tr>
<tr>
<td>R9 – Other Real</td>
</tr>
<tr>
<td>RA – Aircraft</td>
</tr>
<tr>
<td>RB – Boats</td>
</tr>
<tr>
<td>RF – Furniture/Fixtures/Machinery/Equipment</td>
</tr>
<tr>
<td>RI – Inventory</td>
</tr>
<tr>
<td>RZ – Other Personal</td>
</tr>
<tr>
<td><strong>RESIDENTIAL TRANSITIONAL</strong></td>
</tr>
<tr>
<td>T1 – Improvements</td>
</tr>
<tr>
<td>T3 – Lots</td>
</tr>
<tr>
<td>T4 – Small Tracts</td>
</tr>
<tr>
<td><strong>HISTORICAL</strong></td>
</tr>
<tr>
<td>H1 – Improvements</td>
</tr>
<tr>
<td>H3 – Lots</td>
</tr>
<tr>
<td><strong>AGRICULTURAL</strong></td>
</tr>
<tr>
<td>A1 – Improvements</td>
</tr>
<tr>
<td>A3 – Lots</td>
</tr>
<tr>
<td>A4 – Small Tracts</td>
</tr>
<tr>
<td>A5 – Large Tracts</td>
</tr>
<tr>
<td>A6 – Production/Storage Auxiliary</td>
</tr>
<tr>
<td>A9 – Other Real</td>
</tr>
<tr>
<td>AA – Aircraft</td>
</tr>
<tr>
<td>AB – Boats</td>
</tr>
<tr>
<td>AF – Furniture/Fixtures/Machinery/Equipment</td>
</tr>
<tr>
<td>AI – Inventory</td>
</tr>
<tr>
<td>AZ – Other Personal</td>
</tr>
<tr>
<td><strong>PREFERENTIAL</strong></td>
</tr>
<tr>
<td>P3 – Lots</td>
</tr>
<tr>
<td>P4 – Small Tracts</td>
</tr>
<tr>
<td>P5 – Large Tracts</td>
</tr>
<tr>
<td>P6 – Production/Storage/Auxiliary</td>
</tr>
<tr>
<td>P9 – Other Real</td>
</tr>
<tr>
<td><strong>CONSERVATION USE</strong></td>
</tr>
<tr>
<td>P3 – Lots Large</td>
</tr>
<tr>
<td>V3 – Small Tracts</td>
</tr>
<tr>
<td>V4 – Large Tracts</td>
</tr>
<tr>
<td>V5 – Production/Storage/Auxiliary</td>
</tr>
<tr>
<td><strong>FOREST LAND CONSERVATION USE</strong></td>
</tr>
<tr>
<td>J3 – Lots Large</td>
</tr>
<tr>
<td>J4 – Small Tracts</td>
</tr>
<tr>
<td>J5 – Large Tracts</td>
</tr>
</tbody>
</table>
Exemption Codes
The last section on the consolidation sheet is the exempt property section. Table 5.3 shows what each acceptable exemption code represents. Refer to chapter 4 for more information on exemptions.

Table 5.3 Acceptable Exemption Codes

<table>
<thead>
<tr>
<th>ACCEPTABLE EXEMPTION CODES</th>
</tr>
</thead>
<tbody>
<tr>
<td>EXEMPT PROPERTY</td>
</tr>
<tr>
<td>E0 – Nonprofit Homes for the Aged</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>E1 – Public Property</td>
</tr>
<tr>
<td>E2 – Places of Religious Worship and No Rent Income Residence</td>
</tr>
<tr>
<td>E3 – Property Used for Charitable Purposes</td>
</tr>
<tr>
<td>E4 – Places of Religious Burial</td>
</tr>
<tr>
<td>E5 – Charity Hospitals</td>
</tr>
<tr>
<td>E6 – Educational Institutions</td>
</tr>
<tr>
<td>E7 – Air and Water Pollution</td>
</tr>
<tr>
<td>E8 – Farm Products in Hands of Producer</td>
</tr>
<tr>
<td>E9 – Other</td>
</tr>
</tbody>
</table>

Other State Exemption Codes

SF – FREEPORT - This exemption refers to the exemption of 20%, 40%, 60%, 80%, or 100% of certain personal property inventory.

SA – COVENANTED AGRICULTURAL PROPERTY - This exemption refers to the properties under the preferential agricultural covenant. The figure reported in this section is the difference between the 40% assessed value and the 30% assessed value.8

NOTE: The value of P3, P4, P5, P6 and P9 multiplied by .25 will equal the SA exemption. The exception is when the value of P6 (storage or processing agricultural products) is greater than $100,000. Do not include value greater than $100,000 in your SA exemption. You will need to provide an explanation of these exceptions on the Tax Assessor’s Checklist.

---

8 O.C.G.A. §48-5-7(b)
SP – PERSONAL PROPERTY $7,500 OR LESS - This exemption refers to any taxpayer whose fair market value of all personal property within the county is $7500 or less.

SH – LANDMARK AND REHABILITATED HISTORIC PROPERTY - This exemption refers to any property that has been designated as landmark or rehabilitated historic property by the Department of Natural Resources. The figure to be reported in this section is the difference in the current year’s assessment and the assessment used at the time of certification. NOTE: The count on H1 and H3 should be the same, however, the total count for SH will be the count of H1 or H3, not a total of H1 plus H3.

ST – RESIDENTIAL TRANSITIONAL PROPERTY - This exemption refers to property receiving current use valuation. The figure to be reported is the difference in the 40% assessed value and current use assessment. NOTE: The total count on ST will be the count of T1. Remember T3 + T4 must equal T1.

SV – CONSERVATION USE PROPERTY - This exemption refers to bona fide agricultural property receiving current use valuation. The figure to be reported is the difference in the 40% assessed value and the current use assessment. NOTE: The total count of SV will be the count on V3, V4, and V5. Do not include the count on V6. The Revenue Department must submit an annual report to the legislature showing the fiscal affect of current use assessment on the counties.

SN – INVENTORY OF A BUSINESS - This exemption refers to the exemption of inventory of a business for state ¼ mill only.

SJ – FOREST LAND CONSERVATION USE PROPERTY - This exemption refers to bona fide timber property receiving current use valuation. The figure to be reported is the difference in the 40% assessed value and the current use assessment. NOTE: The total count of SJ will be the count on J3, J4, and J5.

SW – ENVIRONMENTALLY SENSITIVE PROPERTY - This exemption refers to property receiving current use valuation and that is certified by the Georgia Department of Natural Resources. The figure to be reported is the difference in the 40% assessed value and the current use assessment.

SB – BROWNFIELD PROPERTY - This exemption refers to property receiving current use valuation and that is certified by the Georgia Department of Natural Resources. The figure to be reported is the difference in the 40% assessed value and the current use assessment.

---

9 O.C.G.A. §§48-5-7.2 and 48-5-7.3
10 O.C.G.A. §48-5-7.4
11 O.C.G.A. §48-5-7.4
12 O.C.G.A. §48-5-7.7
13 O.C.G.A. §48-5-7.4
14 O.C.G.A. §48-5-7.6
Summary

The summary section of the consolidation sheet shows the totals of each Property Class as well as the total assessed values of Motor Vehicles, Mobile Homes, Timber (at 100%), and Heavy Duty Equipment. The total of these columns is shown as the GROSS Digest. Amounts for M&O and Bond Exemptions are subtracted to arrive at the NET digest amount. Refer to the section below for an explanation of Bond and M & O Digests.

Proofing the Consolidation Sheets

At this time the process of actually preparing and printing the digest begins. Normally a preliminary digest will be prepared incorporating all of the updated information on property ownership and valuations with separate listings for those properties on appeal as well as those that are tax exempt. This preliminary digest should be reviewed very carefully by the tax commissioner to ensure that it is complete, to eliminate any duplicate listings, to verify homestead exemptions granted, etc. Once all of the corrections and additions are made then the total assessed values are generated for bond tax purposes and for maintenance and operation purposes for each of the taxing jurisdictions.

M. & O. Digest vs. Bond Digest

M&O refers to the maintenance and operation digest. The millage rate varies from year to year for this portion of the digest and the funds collected are used to maintain and operate the respective taxing jurisdiction. Certain exemptions are granted only on this portion of the levy and not on the bond portion. With the exception of a few, schools are held to a 20-mill cap for M&O millage rate.

Bond digests must be approved by a majority of the voters within that jurisdiction. These digests are designated for one or more particular projects. They must be designated for a specific period of time and for a specific amount of funds. There may be several bonds for each jurisdiction but the authority is limited by law as to the amount of debt that may be accrued. Certain exemptions are granted that include the bond levy. Refer to chapter 4 on exemptions for more information.

Appeals

The board of assessors handles all appeals and the details of the process are beyond the scope of this publication. A brief overview of the appeal process is all that will be discussed.

- Assessment notices are generally sent out between April and June.

- When the taxpayer receives his notice of assessment and disagrees with the valuation, he has 45 days to appeal to the board of assessors and then to board of equalization; to a hearing officer; or to arbitration.\(^\text{15}\)

\(^\text{15}\) O.C.G.A. §48-5-306
In a board of equalization appeal, the taxpayer has the following recourse:

1. If there is no change in the assessment by the board of assessors the appeal must be forwarded to the board of equalization.
2. If the board of assessors does make a change and the taxpayer is satisfied, then the process stops.
3. If there is a change and the taxpayer is not satisfied, then the taxpayer has 30 days to appeal the new assessment to the board of equalization. Figure 5.4 is an example of an appeal form to the board of equalization.

When the board of equalization makes their final decision the taxpayer has 30 days to appeal to the Superior Court.

The superior court has jurisdiction over any civil action, appeal, or affidavit of illegality filed by a taxpayer that concerns the following:

- Taxability of property;
- Valuation of property;
- Uniformity of assessments, or
- Denial of exemption.

The taxpayer must pay the ad valorem taxes on the property in issue for the last year they are finally determined to be due.

Such taxes are to be paid to the tax commissioner of the county where the property is located. If the property is located within any municipality the portion of the payment due the municipality shall be paid to the designated collection officer.

The tax commissioner is to distribute these taxes to the state, county, county schools, and other applicable districts in the same proportion as the millage rate to the total millage rate. After final determination of liability, overpayments must be refunded or taxes due collected.

16 O.C.G.A. §48-5-311
18 O.C.G.A. §48-5-29; and 48-5-311.
Figure 5.4  Example of Appeal Form
Pending Appeals

The Revenue Commissioner is prohibited from approving any digest if the total value in dispute of the properties under appeal exceeds 5% (8% if county is in total revaluation) of the total assessed value of the total taxable digest of the county. A detailed listing of the properties under appeal is required as part of digest submission. The listing shall include a certification of the value and number in dispute by the chairman of the board of assessors; and an acknowledgement from the board of commissioners and board of education.

The digest package includes two different pending appeal forms to be completed and submitted with the digest.

*Form DS-6, Pending Appeals for Public Utilities*, requires the Board of Tax Assessors to certify the following:

- The current year total State proposed values and proposed equalization ratios.
- The final value determined by the Board of Tax Assessors.
- The final ratio set by the county.
- The date ‘Notice of Assessments’ were mailed.

The form also has columns for listing the name of the public utility company, the tax assessor’s final value and the disputed amount for the county, school, incorporated and unincorporated tax districts.

*Form DS-7, Pending Appeals for Properties other than Public Utilities*, is to be completed with the following information:

- Name and Parcel ID
- 40% Assessment by the Board of Tax Assessors
- 40% Taxpayer’s Value
- 40% Value in Dispute

Change of Assessment Forms

Included in the digest package are four forms to be submitted electronically. Which are a listing of those properties where the assessed value for the year (40% of the fair market value, not the current use or preferential use value) was changed from the value established from the prior year. A form for each of the following property classes must be submitted. Figure 5.5 shows only form DS-9. The other forms are not shown because they represent the same basic information and each one of these forms will be included in the Digest Submission Package.

- Form DS – 9 Residential and Residential Transitional
- Form DS – 8 Agricultural, Preferential, Conservation and Environmentally Sensitive
- Form DS –10 Commercial
- Form DS –11 Industrial

---

19 O.C.G.A. §48-5-304
Exclusions from Change of Assessment Forms

The following types of changes are to be excluded on the Change of Assessment forms.

- Personal Property changes
- Previously unreturned Real and Personal Property
- Division of property (splits)
- Consolidation of Property
- Transfers of ownership where no other changes occurred in the property

Reason Codes List

Included in the digest package is a listing established by the county board of assessors, pursuant to the “Taxpayer Bill of Rights” for the purpose of providing a simple, non-technical explanation of the basis for the assessment change. This list will also indicate which reason codes are attributable to inflationary value change as opposed to new growth changes.
Figure 5.5 Example of Change of Assessment List for Residential Properties
Adding Other Digest Information

Exempt Property

Refer to Chapter 4 for a full list of exemptions and the qualifications. The digest must include an itemization of all properties exempt from taxation along with the names of owners of such properties and the reason such properties are exempt.²⁰

This section of the consolidation sheet is to be used to list the number (count) and assessed value of the various exempt properties. The acceptable codes E0 through E9 are preprinted on the consolidation sheet and are defined on the back of the sheet. You must list the total count and total values.

- S1 through SG - State Homestead Exemptions
- S6 through S9 - Floating Homestead Exemptions
- Codes SF through SW - Other Property Exemptions

Local Exemption’s Section

Please complete a form PT-10B, Local Exemptions for Counties, when using codes L1 through L9. This form asks for the qualifications and the amounts allowed for each tax type listed, i.e. Local County M&O, Local County Bond, Local School M&O and Local School Bond. Do NOT include Local Exemptions with State Exemptions.

Local Homestead Exemption Resolution

Taxpayers must apply for a homestead exemption for the current year by April 1 although homestead exemptions can be applied for year around.²¹

If your county has adopted local homestead exemptions since the last digest submission, a copy of the resolution outlining the qualifications and amount of the local exemption must be submitted with the digest.

Freeport Exemption Resolution

Taxpayers may apply for a full Freeport exemption up to the deadline for filing tax returns.²² They may file for a pro-rata Freeport between the deadline and June 1st.²³ Again, unless the local exemption has specific language to the contrary, the deadline for local exemptions is the same as state deadlines.

A copy of the resolution implementing the exemption must be submitted with the digest IF your county has adopted ‘Freeport Exemption’ or changed the percentage of exemption since the last digest submission.

²⁰ O.C.G.A. §48-5-103(9)
²¹ O.C.G.A. §48-5-45(a)
²² O.C.G.A. §48-5-48.1(a)
²³ O.C.G.A. §48-5-48.1(c)(2)(B)
Motor Vehicles

The value of all motor vehicles returned for taxation during the previous calendar year must be added to the regular digest when it is transmitted to the State Revenue Commissioner.24

Mobile Homes

The value of all mobile homes returned for taxation during the current calendar year must be added to the regular digest when it is transmitted to the State Revenue Commissioner.25

Timber

The Department requires that the timber collection amount added to the digest consolidation sheets represents the total amount of the sales and harvests during the four calendar quarters of the year preceding the tax year for which the consolidation sheets are being prepared. The county should total the dollar values appearing on all PT-283T reports, figure 6.7, filed for the four quarters of the previous year and enter this figure on the current year consolidation sheets.

Heavy Duty Equipment

The value of all heavy duty equipment returned for taxation during the previous calendar year must be added to the regular digest when it is transmitted to the State Revenue Commissioner.

Public Utility Assessments

The tax commissioner must collect the amount of public utility and franchise property taxes due the county as specified by the State Revenue Commissioner.26 The Revenue Department generates all public utility values.

24 O.C.G.A. §§48-5-448, 48-5-444 (where motor vehicles and mobile homes are to be returned)
25 O.C.G.A. §§48-5-448, 48-5-444 (where motor vehicles and mobile homes are to be returned)
26 O.C.G.A. §§48-1-2(21), 48-5-420, Title 48, chapter 5, Articles 11 and 9
The Tax Rate Establishment

Setting the Tax Rate

The tax commissioner furnishes to each taxing jurisdiction the Consolidation Sheet or Consolidated Summary generated from the digest for the purpose of establishing tax rates to be levied. While there is no standardized form mandated for this purpose, these totals should be furnished in writing and clearly show the total assessed value by classification and strata for bond tax purposes and the total assessed value by classification and strata for maintenance and operation tax levy purposes.

The certification to the tax levying authorities should also reflect the total assessed value of properties with appeals pending. While the tax levying authorities are not prohibited from establishing tax rates while property is still on appeal, it is important for them to know the magnitude of the tax base that might be affected because of changes which might be made during the appeal process.

The tax commissioner can help the governing authority understand what the figures represent and how they might change.

Although the tax commissioner has no specific responsibility in the rate setting process, certain steps are required. Documentation and certification are required that these steps have been accomplished and must accompany the tax digest when it is submitted to the Revenue Department for approval. Therefore, the tax commissioner should be knowledgeable about the process.

Current Tax Digest and Five Year History of Levy

At least one week prior to the time when the tax rate will be established the county governing authority and the county board of education are required to publish a report, in a prominent place apart from the legal advertisements, in a newspaper of general circulation in the county. In addition, this report is required to be posted on the levying or recommending authority website. This report must contain at least the following information:27

- The assessed value of all taxable property, by class and in total, for the current year and for each of the preceding five years.

- The millage rate proposed for levy for the current year and the rate levied for each of the preceding five years.

- The total tax to be levied for the current year and the total tax levied for each of the preceding five years.

- Shown must be both the dollar amount of increase and the percentage increase of taxes to be levied for the current year when compared to the immediately preceding tax year.

---

27 O.C.G.A. §48-5-32
When the county and the county board of education levy a different rate on property located within the incorporated area versus property located in the unincorporated area, all of the required information must be published with respect to these areas.

This published report must also indicate the date, time, and place where the millage rate will be adopted for the current year.

This history may be published only one time, but must be advertised one week or seven days prior to the establishing of a millage rate.

The recommended format for county governing authorities, form DS-1, may be seen in figure 5.10. Other recommended formats may be found in the Digest Submission Package.
There are five recommended formats that should be used for the 5-year history.

Form DS-1 Format for County Governing Authorities: Using the same millage for countywide.  
NOTE: If the county proposes to set the same millage rate for both the incorporated and unincorporated areas of the county then the advertisement should be titled ‘Countywide.’

Form DS-2 Format for County Governing Authorities: Using different millage for Incorporated/Unincorporated.  NOTE: If the County rolls back the millage with any portion of the Insurance Premium Tax funds not expended in the unincorporated area then the advertisement should show a section for each area (Incorporated and Unincorporated). A separate section should show the total county values, total county taxes levied, net tax dollar increase and net percentage increase.

Form DS-3 Format for County Board of Education

Form DS-4 Format for City Governing Authorities

Form DS-5 Format for Independent School Systems

Preparing the Five Year History Using Current Year Digest Values
This information is provided to show you how to prepare the five year history and current year digest values advertisement for a county setting a different millage rate in the incorporated and unincorporated areas.  NOTE: Do not use ‘estimated’ or ‘preliminary’ information in this advertisement for any of the prior year digest values.

Incorporated Area
Step 1.  Add the property groups residential through utility.  These figures are found in the Summary Section of the incorporated tax district consolidation sheet.

Step 2. Place the motor vehicles, mobile homes, 100% timber and heavy-duty equipment figures as separate line items for the year.

- Motor Vehicles = Previous calendar year figures.
- Mobile Homes = Current year digest figures.
- Timber = Previous calendar year figures.
- Heavy Duty Equipment = Previous calendar year figures.

Step 3. Pick up the gross digest, M&O exemptions and net M&O digest figures from the incorporated tax district consolidation sheet.

Step 4. Pick up the gross millage, sales tax rollback and net millage from the PT-35 form or levy.

Step 5. Multiply the net M&O digest figure by the net MO millage to arrive at the next taxes levied.

Unincorporated Area
Using the unincorporated tax district consolidation sheet repeat the five steps used above in the Incorporated Area changing Step 4 to include both the insurance premium and sales tax rollbacks.
Tax Commissioner Procedures

Total County
Step 1. To get the Total County Value add the incorporated net M&O digest and the unincorporated net M&O digest.

Step 2. To get the Total County Taxes Levied add the incorporated net taxes levied and the unincorporated net taxes levied.

Step 3. To get the Net Taxes $ Increase subtract the current years total county taxes levied from the previous years total county taxes levied.

Step 4. To get the Net Taxes % Increase divide the current years net tax $ increase by the previous years total county taxes levied.

Submission of Newspaper Advertisement
Each county’s digest submission must include the original published copy of the five-year histories for the county and the countywide school only, not the cities or independent school systems.

Cities and independent school systems are also required to publish a five-year history, current year digest values and millage rates, however, the Revenue Department does not require a copy of the city and independent school advertisements as part of the digest submission.

Rollbacks
There are two other specific provisions that must be taken into consideration and accounted for by the governing authority in the millage rate adoption process:

Insurance Premium Rollback

County governments receive from the state funds derived from local taxes levied on insurance companies based on policy premiums written by the companies. County governments must utilize these proceeds, solely to the inhabitants of the unincorporated portion of the county, to fund certain services provided by the county government. If they are unable to utilize the funds in this manner they are required to reduce the county ad valorem tax levy in the unincorporated portion of the county by an amount representing the entire proceeds received by the county for insurance premium taxation. Thus, in these instances the county will levy a different rate for county taxation depending upon whether or not the particular property lies within the unincorporated or incorporated area.

---

28 O.C.G.A. §33-8-8.3
Calculation of Insurance Premium Rollback

**METHOD #1** - If you have no services in the unincorporated area of your county to which these funds can be applied then you would use this method to rollback your unincorporated millage. Divide the insurance premium amount by the unincorporated net M&O digest figure. This rollback amount should be listed in Column 7 on the PT-35 form.

Example:

- ‘A’ Insurance Premium Amount $1,038,429
- ‘B’ Unincorporated Net M&O Digest $565,459,853
- ‘C’ Insurance Premium Rollback = 1.84

‘A’ divided by ‘B’ = ‘C’

**METHOD #2** - If your county uses a portion of the insurance premium funds for services in the unincorporated area use the remaining amount to rollback the unincorporated millage. Divide the unused portion by the unincorporated net M&O digest figure. This rollback amount should be listed in Column 6 on the PT-35.

Example:

- ‘A’ Insurance Premium Amount $1,038,429
- ‘B’ Amount Used for Service $-205,448
- Difference $832,981
- ‘C’ Unincorporated Net M&O Digest $565,459,853
- ‘D’ Insurance Premium Rollback = 1.47

‘A’ minus ‘B’ divided by ‘C’ = ‘D’

Sales Tax Rollback

Counties wherein the regular local option sales tax is levied are also required to adjust the tax rate for county purposes which otherwise would have been levied by the amount of sales tax proceeds received by the county for the preceding calendar year.

Since the tax commissioner must take into account the sales tax millage rate rollback and in some counties the differential tax rate necessitated by the insurance premium tax proceeds, it is important that the tax commissioner understand the process.

At the time the tax digest is submitted to the Revenue Department the form PT-35, figure 5.7, County Millage Rate Certification, is submitted by the tax commissioner to certify the various tax rates established within the county.

Example:

- ‘A’ LOST Proceeds Amount $2,561,504
- ‘B’ Net M&O Digest $809,050,456
- ‘C’ Sales Tax Rollback = 3.17

‘A’ divided by ‘B’ = ‘C’

---

29 O.C.G.A. §48-8-91
Millage Rate Rollback\textsuperscript{30}

Before adopting the final millage rate the ‘levying or recommending’ authority must compute the rollback millage rate that will produce the same revenue that would have been produced on the current digest if last year’s millage rate was unchanged and no reassessments occurred.\textsuperscript{31}

The millage rate rollback must be determined for every ‘levying or recommending’ authority. To assist the counties in determining this calculation a form may be found on the Department of Revenue’s Local Government Service Division’s website at www.dor.georgia.gov. Refer to this form in Figure 5.8.

If the actual millage rate to be established exceeds the rollback rate, the levying authorities must do the following:

- Advertise intent
- Hold three (3) public hearings

Advertisement

A press release must be issued by the levying authority stating the intent to increase property taxes including the dates and times of hearings.

The actual advertisement required shall read as follows with the heading in all upper case with bold font:

\textsuperscript{30} O.C.G.A. §48-5-32.1, Rules and Regs. Section 560-11-2-.58
\textsuperscript{31} Ibid.
Table 5.4  Example of Format for Property Tax Increase Advertisement

<table>
<thead>
<tr>
<th>NOTICE OF PROPERTY TAX INCREASE</th>
</tr>
</thead>
<tbody>
<tr>
<td>The Lee County Board of Commissioners has tentatively adopted a 2015 millage rate which will require an increase in property taxes by 22.51 percent.</td>
</tr>
<tr>
<td>All concerned citizens are invited to the public hearing on this tax increase to be held at the County Administration Building, 411 Smith Street, Smithville, GA on <strong>July 8, 2016 at 11:00 am and 6:00 pm</strong>.</td>
</tr>
<tr>
<td>Times and places of additional public hearings on this tax increase are at County Administration Building, 411 Smith Street, Smithville, GA on <strong>July 18, 2016 at 6:00 pm</strong>.</td>
</tr>
<tr>
<td>This tentative increase will result in a millage rate of <strong>9.580 mills</strong>, an increase of <strong>1.76 mills</strong>. Without this tentative tax increase, the millage rate will be no more than <strong>7.820 mills</strong>. The proposed tax increase for a home with a fair market value of <strong>$100,000</strong> is approximately <strong>$66.88</strong> and the proposed tax increase for non-homestead property with a fair market value of <strong>$300,000</strong> is approximately <strong>$211.20</strong>.</td>
</tr>
</tbody>
</table>

The advertisement may *not* be reworded. It must also be placed in a prominent place of the newspaper.

Public Hearings

- These hearings must be held prior to the establishment of the millage rate.
- Each hearing must be held at least one week or 7 days from the advertisement of the hearings in a newspaper of general circulation in the county.
- Two of the hearings must be five business days apart.
- One of the hearings must begin between 6 P.M. and 7 P.M. on a business weekday.
- If two hearings are held on same day, one of the hearings must begin before noon.
- The advertisement must be posted on the levying or recommending authority website.
- The advertisement must be at least 30 square inches in a newspaper of general circulation in the county.
### PT32.1 - COMPUTATION OF MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES FOR YEAR 2016

**INFORMATION FOR THE SHADeD PORTIONS OF THIS SECTION MUST BE ENTERED**

This information will be the actual values and millage rates certified to the Department of Revenue for the applicable tax years.

<table>
<thead>
<tr>
<th>DESCRIPTION</th>
<th>2015 DIGEST</th>
<th>REASSESSMENT OF EXISTING REAL PROP</th>
<th>OTHER CHANGES TO TAXABLE DIGEST</th>
<th>2016 DIGEST</th>
</tr>
</thead>
<tbody>
<tr>
<td>REAL</td>
<td>673,624,039</td>
<td>2,066,360</td>
<td>25,215,076</td>
<td>701,905,475</td>
</tr>
<tr>
<td>PERSONAL</td>
<td>105,757,387</td>
<td></td>
<td>502,295</td>
<td>110,299,682</td>
</tr>
<tr>
<td>MOTOR VEHICLES</td>
<td>81,054,781</td>
<td></td>
<td>2,398,108</td>
<td>83,452,889</td>
</tr>
<tr>
<td>MOBILE HOMES</td>
<td>8,901,687</td>
<td></td>
<td>2,134,641</td>
<td>11,036,328</td>
</tr>
<tr>
<td>TIMBER -100%</td>
<td>63,630</td>
<td></td>
<td>-425,753</td>
<td>137,877</td>
</tr>
<tr>
<td>HEAVY DUTY EQUIP</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>GROSS DIGEST</td>
<td>873,941,524</td>
<td>2,066,360</td>
<td>30,824,367</td>
<td>906,832,251</td>
</tr>
<tr>
<td>EXEMPTIONS</td>
<td>93,735,840</td>
<td>0</td>
<td>3,045,955</td>
<td>96,781,795</td>
</tr>
<tr>
<td>State of Georgia</td>
<td>500,000</td>
<td>0</td>
<td>1,000,000</td>
<td>1,000,000</td>
</tr>
<tr>
<td>Forest Land Assistance Grant Value</td>
<td>780,205,684</td>
<td>2,066,360</td>
<td>25,778,412</td>
<td>809,050,456</td>
</tr>
</tbody>
</table>

**2015 MILLAGE RATE >>> 7.840  2016 PROPOSED MILLAGE RATE >>> 9.580**

**THIS SECTION WILL CALCULATE AUTOMATICALLY UPON ENTRY OF INFORMATION ABOVE**

<table>
<thead>
<tr>
<th>DESCRIPTION</th>
<th>ABBREVIATION</th>
<th>AMOUNT</th>
<th>FORMULA</th>
</tr>
</thead>
<tbody>
<tr>
<td>2015 Net Digest</td>
<td>PYD</td>
<td>780,205,684</td>
<td></td>
</tr>
<tr>
<td>Net Value Added By Reassessment</td>
<td>RVA</td>
<td>2,066,360</td>
<td></td>
</tr>
<tr>
<td>Other Net Changes to Taxable Digest</td>
<td>NAG</td>
<td>25,778,412</td>
<td></td>
</tr>
<tr>
<td>2015 Net Digest</td>
<td>CYD</td>
<td>809,050,456</td>
<td>(PYD+RVA+NAG)</td>
</tr>
<tr>
<td>2015 Millage Rate</td>
<td>PYM</td>
<td>7.840</td>
<td></td>
</tr>
<tr>
<td>Millage Equivalent of Reassessed Value</td>
<td>ME</td>
<td>0.020</td>
<td>(RVA/CYD) * PYM</td>
</tr>
<tr>
<td>Rollback Millage Rate for 2016</td>
<td>RR</td>
<td>7.820</td>
<td>PYM - ME</td>
</tr>
</tbody>
</table>

**COMPUTATION OF PERCENTAGE INCREASE IN PROPERTY TAXES**

If the 2016 Proposed Millage Rate for this Taxing Jurisdiction exceeds the Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. Section 48-5-32.1(c)(2)

| Rollback Millage Rate | 7.820       |
| 2016 Millage Rate     | 9.580       |
| Percentage Increase   | 22.51%      |

**Figure 5.8** Example of PT-32.1 Form, Computation of Millage Rate Rollback and Percentage Increase in Property Taxes for Year 2016
### FLPA Revenue Reduction Calculation Worksheet - PT32.1A

<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
<th>Formula</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Net M&amp;O digest</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Total Assessed Value of Digest Class 'J'</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Total Assessed Value of Digest Class 'F' **</td>
<td>(Item 1 - Item 2) + (Item 3 + Item 4)</td>
</tr>
<tr>
<td>4</td>
<td>Total Assessed Value of SJ Exemption</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Net Digest for Revenue Reduction Calculation</td>
<td>(Item 1 - Item 2) + (Item 3 + Item 4)</td>
</tr>
<tr>
<td>6</td>
<td>Aggregate Forest Land CU Value</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Revenue Reduction Value</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Percentage Loss</td>
<td>0.0000%</td>
</tr>
<tr>
<td>9</td>
<td>FLPA Reimbursement Value (3% Portion)</td>
<td>If Item 8 less than or equal 3%: Item 7 * 50%; If Item 8 greater than 3%: Item 5 * 3% * 50%</td>
</tr>
<tr>
<td>10</td>
<td>FLPA Reimbursement Value (Over 3%)</td>
<td>If Item 8 less than or equal 3%: Zero (0); If Item 8 greater than 3%: Item 7 - (Item 5 * 3%)</td>
</tr>
<tr>
<td>11</td>
<td>Total FLPA Reimbursement Value ***</td>
<td>Item 9 + Item 10</td>
</tr>
</tbody>
</table>

** Aggregate Forest Land Market Value * 40%  
*** FLPA Reimbursement value is applied to millage rate to result in the dollar amount of the FLPA Grant

I hereby affirm that all the information listed above is a true and accurate representation of the impact of the passage of the Forest Land Protection Act for the tax jurisdiction, district, and county shown.

Signature of Tax Commissioner  
Date

**Figure 5.9** Example of PT-32.1A FLPA Revenue Reduction Calculation
Executive Order from State

In addition to the local rates, the state also levies an ad valorem tax. The Constitution prohibits the State from levying a rate in excess of one-fourth of one mill. The exception to this is for the purpose of defending the State in times of emergency. The Governor levies the rate each year as prescribed in 48-5-8. The Revenue Department will notify the tax commissioner of the rate levy and this rate is then added to the locally levied rates within the county at the time the tax bills are prepared and issued. An example of this order may be seen in Figure 5.9 displayed on the following page.

Figure 5.10  Example of State Executive Order from the Governor
Decrease of State Levy

O.C.G.A. 48-5-8 outlines the following reduction of the State mill rate.

- January 1, 2011, and prior to January 1, 2012, the levy be 0.25 mills.
- January 1, 2012, and prior to January 1, 2013, the levy shall be 0.2 mills.
- January 1, 2013, and prior to January 1, 2014, the levy shall be 0.15 mills.
- January 1, 2014, and prior to January 1, 2015, the levy shall be 0.1 mills.
- January 1, 2015, and prior to January 1, 2016, the levy shall be 0.05 mills.
- January 1, 2016, there shall be no levy for state taxation.

The Submission

Once the preliminary digest has been perfected and the local levying authorities have established the tax rates, the digest is submitted by the tax commissioner to the Department of Revenue for review. The digest must be submitted by September 1st each year unless the Department has granted a thirty-day extension. Refer to the tax commissioner’s role for more information on the extension letter and Chapter 9 for penalty information.

The review process utilized by the Department is very important under Georgia law, however, most of that process involves interaction between the Department and the board of tax assessors and is outside the scope of this manual. The important features of the process that relate to the tax commissioner include:

- The tax commissioner is responsible for the preparation and submission of the digest including consolidation sheets (summary information) for each tax district within the county.
- The tax commissioner is responsible for assembling and submitting with the digest all necessary certification including tax rates, properties on appeal, etc.
- If an extension in time is necessary for submitting the digest the tax commissioner is responsible for securing it.
- If there are questions regarding the documentation accompanying the digest the tax commissioner coordinates resubmission, etc.

After the Department has examined the submitted preliminary digest with its accompanying documentation and is satisfied that the submission is complete, an order will be issued authorizing the tax commissioner to proceed with the billing and collection process. It should be stressed that the tax commissioner is prohibited from collecting taxes on the digest until it has been deposited with the Revenue Department and the Department's authorization has been granted.32 Refer to Chapter 9 for penalties.

Once the tax commissioner has received authorization from the Department to proceed with the collection on the digest, three copies of the final digest, with taxes calculated and extended as a part of the digest, are prepared by the tax commissioner. One copy is placed with the Revenue Department, one copy is provided to the county governing authority, and the tax commissioner

maintains the third copy as a part of his/her records.\textsuperscript{33} Forms for preparing the final digest are furnished by the Department and are included in the Digest Submission Package that is mailed to each tax commissioner.

**Digest Examination Process**

A formal appointment for submitting your 2016 tax digest is not necessary, however, it may be to your advantage to call ahead of your arrival to ensure that personnel are available to meet with you.

All forms, consolidation sheets, advertisements, property class and strata codes will be reviewed to ensure they are in proper order and to insure the pending appeal amounts fall within the standards.\textsuperscript{34}

**Central Registry**

The Commissioner is required to maintain a Central Registry of conservation use property, indexed by owners, to insure the 2,000-acre statewide limitation is observed.\textsuperscript{35}

The Revenue Department is requiring counties to submit the following information to help administer the Central Registry provisions.

- A listing of the applicants receiving current use valuation
- Number of acres in each covenant
- Map and parcel number
- Name and person(s) having a beneficial interest in such property

**EXAMPLE:**

<table>
<thead>
<tr>
<th>ACRES</th>
<th>Map/Parcel Number</th>
<th>Persons With Beneficial Interest</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,000</td>
<td>T-061-055-000</td>
<td>Bowen, Eric J.</td>
</tr>
<tr>
<td>500</td>
<td>048-002</td>
<td>Johnson, Bill</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Brown, Jonathan</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Ray, Daniel S.</td>
</tr>
<tr>
<td>2,000</td>
<td>055-032-012</td>
<td>Maddox Farm Corporation</td>
</tr>
</tbody>
</table>

**Acceptable Formats**

Your digest will not be accepted without a copy in ‘Alpha Order’ and ‘Print’ Image Format’ on CD or DVD. The print image file may be sent via electronic download. No other mediums will be accepted.

\textsuperscript{33} O.C.G.A. §48-5-103(2)  
\textsuperscript{34} O.C.G.A. §48-5-304  
\textsuperscript{35} O.C.G.A. §48-5-7.4(r)
Final Checklist

The following checklist, figures 5.10a, b and c, are provided from the submission package to assist the tax commissioner in securing all the information that will be needed for submission of the digest. Some of the items listed on this form will vary from year to year.

CHECKLIST FOR 2016 DIGEST SUBMISSION

1. Consolidation Sheets (PT10A) - The consolidation sheets are essential to the proper completion of the digest; therefore, a sheet for each of the taxing jurisdictions in your county must be submitted. All requested information must be complete. Failure to submit properly completed consolidation sheets may delay the Commissioner’s letter and order authorizing the billing and collection of taxes.

- State – State levy is zero…but state consolidations with accurate exemptions still required
- County-Wide
- County-Wide School
- Independent School
- County Unincorporated
- County Incorporated
- Each Special District: Fire, Recreation, Industrial Authority, Hospital, etc.
- Each City reported at 40% assessment level
- Each City reported at an assessment level other than 40% if authorized by O.C.G.A. 48-5-7(d)
- Each County or City Tax Allocation District.

2016 Consolidation sheets for each municipality must include accurate CITY homestead and freeport exemption amounts. In the past city sheets that reflected county exemptions have been accepted, but now, in order to facilitate the provisions of HB463 regarding the distribution of tax on IRP vehicles, accurate city net digest values must be submitted.

XML DATA FILE – A file layout for the required electronic XML data file for sending the county consolidation sheet data to DOR, may be found in the 2016 Digest submission Package online.

MAKE SURE TO CHECK FOR ACCURACY PRIOR TO SUBMITTING:
- County name & number; tax district name & number; and total parcel count.
- Total of P3, P4, and P5 Counts = SA Count.
- The SF exemption amount will most often equal the percentage of exemption passed by the county, i.e., 20%, 40%, 60%, 80% or 100%, of the total IP and CP value, however, this rule would not apply if Freepoint applications were filed after the return deadline reducing the exemption to the applicable percentage.
- Motor vehicle value = total value of vehicles returned during 2015 using 2014 millage rate.
- Timber value = total 100% value of sales/harvests reported during 1st, 2nd, 3rd and 4th quarters of 2015.
- Mobile Home value = Mobile Home Digest value provided to the Tax Commissioner on January 5th 2016.
- Heavy Duty Equipment value = total value of equipment billed during 2015 using 2014 millage rate.

2. County Millage Rate Form (PT-35) and Levies - Submit 3 copies, signed by chairman of board of commissioners, and include a copy of the Resolutions of Levy from the County governing authority and School Board. Provide a memo stating the use of Insurance Premium Tax funds if such funds are not used to rollback the millage rate for unincorporated county.

3. City Millage Rate Form (PT-38) - If the city has provided the form to you at the time of digest submission

4. Taxpayer Brochure - One updated copy with changes brought about by legislative revisions since the previous year.

5. Local Exemptions Form - with all applicable information completed and copies of results of referendums approving such local exemption for both COUNTY and CITIES. Even if there were no changes since the last year, we are asking for a full reporting so as to update our files.

6. Freepoint Exemption Resolution – Copies of the resolutions implementing the exemption amount for COUNTY and CITY. Looking for changes regarding % exemption, Fulfillment Centers, and Level 2.

7. Current Use Assessments –
   a. Conservation Use Assessment - Include all new or renewal covenants for which the first year of the new or renewal covenant began for tax year 2016, along with the number of acres, map and parcel number and the name of all persons having a beneficial interest in the property.
   b. Forest Land Conservation Use Assessment - Include all covenants along with the number of acres, map and parcel number.
   c. Current Use Registry in electronic format

8. List of “Reason Codes” - established by the board of assessors pursuant to the "Taxpayer Bill of Rights"

Figure 5.11a Example of Checklist for Digest Submission, Page 1
for the purpose of providing a simple, non-technical explanation of the basis for the assessment change.

9. Change of Assessments Lists - Provided on CD or via electronic download and accompanied by:
   a. Memo signed by BTA chairman indicating (1) Number of REAL property notices mailed and date of mailing; and (2) Number of PERSONAL property notices mailed and date of mailing.
   b. One copy of an assessment notice for real or personal property.

10. Pending Appeals List - must be signed by both board of commissioners and school superintendent.
   a. Public Utility
   b. Other Properties (total of all appeals, current and past years pending) NOTICE: OCGA 48-5-304 has been amended so that the Revenue Commissioner is now prevented from issuing an order to bill and collect when value in dispute exceeds 5% of the total taxable digest. The pending appeals list requires that the Board of Assessors certify the Value and Number of properties in Dispute and that the County Governing Authority and County School Board acknowledge such information.
   c. NEW - A Certification signed by chairman of board indicating the total number, overall value and percentage of total real property parcels appealed to board of equalization, arbitration, hearing officer and superior court, and the number of taxpayers’ failure to appear at any hearing for 2015 tax year.
   d. NEW – A Certification signed by chairman of board indicting percentage of property appealed for current year. (# parcels under appeal = or > 3% total parcels) or (sum of assessed value under appeal = or > 3% gross tax digest)

11. Final Digest:
   a. The 2016 Taxable Digest in alpha order and print Image format on CD or DVD or by electronic download
   b. The 2016 Exempt Digest in alpha order and print Image format on CD or DVD or by electronic download
   c. Copy the board of assessors appraisal file CD/DVD produced for the Georgia Department of Audits.

12. PT32.1A Worksheets; PT32.1 Computation of Millage Rollback forms; Advertisements & Press Releases
   The ‘amended’ Worksheet PT-32.1A for each affected jurisdiction signed by Tax Commissioner.
   The Rollback Computation PT-32.1 form for Incorporated & Unincorporated M&O and School M&O signed by all required officials.

   NOTICE: OCGA 48-5-32.1 requires a specific format for ‘Notice of Tax Increase’ advertisements for Maintenance and Operation levies only. A PT32.1 is no longer required for special districts and bonds.

   NOTICE: OCGA 48-5-32.1 require ‘Notice of Tax Increase’ advertisements for Maintenance and Operation to be published in a newspaper of general circulation and on the county or school official website. Therefore copies of such newspaper and website publications are required.

   If the Proposed Current Year’s Millage exceeds the Rollback Millage Rate as calculated on the PT-32.1 Form, the actual pages of the newspapers showing the advertisement for each of the three “Notice of Public Hearing” in the form required by O.C.G.A. §48-5-32.1.

   If the Proposed Current Year’s Millage exceeded the Rollback Millage Rate calculated on the PT-32.1 Form, the Press Release required by O.C.G.A. §48-5-32.1.

   The actual page of the newspaper showing the Advertisement of “Current Tax Digest and 5 Year History of Levy” in the form required by O.C.G.A. §48-5-32

---

**Figure 5.11b**  Example of Checklist for Digest Submission, Page 2
13. Miscellaneous documents:

a. Tax Official Certification - COMPLETED BY BOARD OF ASSESSORS AND INCLUDES PARCEL COUNT.
b. Tax Allocation District Certification
c. Tax Commissioner Bond
d. FLPA Reimbursement Request (PT77)

2016 FLPA Grant Request (PT77) must include a digital copy of each recorded FLPA covenant.

Figure 5.11c  Example of Checklist for Digest Submission, Page 3
The Approval to Bill and Collect

The tax commissioner is to furnish one copy of the digest to the State Revenue Commissioner, one to the county governing authority, and is to keep one. The digest must be completed and deposited by September 1st of each year. This does not apply to tax commissioners who have not been in office long enough to complete the work by September 1st. In such a situation, the tax commissioner follows requirements stipulated by the State Revenue Commissioner.

The Department will generate a letter and order, to be signed by the Commissioner, authorizing the county to bill and collect taxes for 2016. This procedure usually takes only a day and the signed order can be emailed immediately and then copies forwarded by mail.

The completed letter and order will be issued to the following:

- Copy to the Tax Commissioner
- Copy to Chairman, Board of Tax Assessors
- Copy to Chairman, Board of County Commissioners

Temporary Collection Order

The governing authority of a county whose digest has not been approved by the commissioner may petition the superior court of the county for an order authorizing the immediate and temporary collection of taxes when:

- An appeal has been filed that prevents the approval of the digest by the commissioner;
- The digest has not been approved by the commissioner; or
- The digest is not enforceable or collectable by law; and
- The appeal, disapproval, or disability prohibits or prevents collections from being made or enforced on the digest.

The temporary collection order must contain specific information as to why the court needs to issue an order. Some examples of these reasons are listed below:

- Pay the county's debts as they mature;
- Pay appropriate salaries of employees, other government officials, and other persons entitled to receive either compensation by or funds from the county as provided by law;
- Maintain an orderly and normal function of county business and governmental affairs;
- Maintain an adequate, proper, or desirable credit rating either to maintain or affect existing or future interest rates on bonded indebtedness or indebtedness on loans incurred or obligated by the county governing authority; or
- Avoid by practical means the suffering of immediate and irreparable injury, loss, damage, or any other significant matter.

The order must further identify the last year in which the county had an approved tax digest and shall state the particular year for which the tax collections are sought.

---

36 O.C.G.A. §48-5-106
37 O.C.G.A. §48-5-205(a)
38 O.C.G.A. §48-5-134
39 Ibid
After the filing of the petition, a judge of the Superior Court shall set a time and date for a hearing on the petition. The hearing shall be held not less than ten days from the date of the filing of the petition. The court shall direct that the county governing authority to have the petition published at least once in the official newspaper of the county, and posted in the courthouse, prior to the hearing.

In the court's order, the court shall establish the basis (value placed on property) on which the temporary tax shall be established and the manner in which the taxes shall be billed, collected, and otherwise received.\(^{41}\)

The value upon which the temporary taxes may be collected shall be one of the following:
- Any tax digest for the tax year in question that has been submitted to the commissioner but which has been rejected or is otherwise unenforceable;
- The most recently submitted and approved tax digest as amended to reflect changes in ownership of property; or
- Any other reasonable method that will do substantial justice to the parties under the urgency of the circumstances.

**Voluntary Tax Payments**

If a temporary collection order from the Superior Court has not been obtained and the digest has not been approved there has been no authorization for the collection of tax, therefore, it may be necessary to accept voluntary payments.

This usually happens when taxpayers want to pay their tax before the end of the year in order to claim a deduction for income tax purposes. O.C.G.A. Section 48-5-135 subjects the tax commissioner to a double tax forfeiture if they collect or attempt to collect tax before the digest is submitted to the Revenue Commissioner.

The tax commissioner may make a written request to the Department of Revenue for an order authorizing the acceptance of voluntary payments. An example may be found in Figure 5.11.

Since the Revenue Commissioner has the authority to establish a procedure to equalize county property tax digest between and within counties (O.C.G.A. Section 48-5-340), he may also authorize the counties to accept voluntary tax payments. Refer to figure 5.12 for an example of an Order to Receive Voluntary Payments.

If taxes are voluntarily paid prior to approval of the digest and if there are any changes in the digest that result in overpayment of taxes, the overpayment must be refunded to the taxpayer.\(^{42}\)

\(^{41}\) Board of Twiggs County Comm'trs, 249 Ga. 642, 292 S.E.2d 673 (1982)

\(^{42}\) Colvard v. Ridley, 219 Ga. 361, 133 S.E. 2d 364 (1963)
Figure 5.12  Example of a Request to Receive Voluntary Payments

Request for Authorization to Receive Voluntary Payments

To: State Revenue Commissioner

I do hereby request the State Revenue Commissioner to authorize the Tax Commissioner to receive voluntary payments for property taxes for the year ______.

The request is being made pursuant to O.C.G.A. §48-5-340 due to the fact that the county was unable to timely submit the digest because of the following circumstances:__________________________

Furthermore, the county was unable to obtain a temporary collection order from the Superior Court because: ________________________________________________________________________

________________________________________________________________________________

This the _____day of __________, ______        _________________________________

Tax Commissioner, _________ County
TO: Tax Commissioner of __________________________ County
   Chairman, Board of Tax Assessor of __________________________ County
   Chairman, Board of County Commissioners __________________________ County

WHEREAS, The Commissioner of Revenue, State of Georgia, is charged with the duty of establishing a procedure to require uniformity of taxation between counties and among counties (O.C.G.A. § 48-5-340); and

WHEREAS, Circumstances surrounding the preparation of the _____ year tax digest of ________County have prevented its timely submission to the Commissioner for his review and approval; and

WHEREAS, Circumstances prevent __________ County from timely obtaining a temporary collection order from the Superior Court; and Whereas the commissioner has information that leads him to believe there are taxpayers within ________ County willing to voluntarily pay the estimated amount of their _____ year taxes on or before December 31,_____ so as to allow the deduction of these ad valorem tax payments on their _____ federal and state income tax returns; and

WHEREAS, the tax commissioner of __________ County on ________ date requested an authorization from the Commissioner to allow the taxpayers of __________ County to voluntarily pay an estimate of their ________ year ad valorem taxes;

NOW THEREFORE, IT IS HEREBY ORDERED that the tax commissioner of ________ County be authorized to accept voluntary ad valorem estimated tax payments for ______ year. The basis to be used for collection is to be reasonably determined by both the Tax Commissioner and the taxpayer, so long as the amount does not exceed the total paid by the taxpayer on the prior year tax digest; and

IT IS FURTHER ORDERED that the authorities of ________ County make clear to the taxpayers that the payments allowed under this Order are voluntary. The purpose for allowing an early estimated tax payment in time is so it can be shown as a deduction on the _____ year state and federal income tax returns; and

IT IS FURTHER ORDERED that any taxes collected or paid voluntarily may be distributed to the levying authorities in a pro-rata manner based upon the previous year’s millage rate and at such intervals as is currently required of taxes collected under normal authorized circumstances; and

IT IS FURTHER ORDERED that the taxes collected shall be credited against the amounts finally determined to be due on the _____ year ________ County digest when the Commissioner finally approves it. The tax commissioner shall promptly refund any overpayments where the taxpayer has voluntarily paid more than the amount finally determined to be due; and

IT IS FURTHER ORDERED that these voluntary payments made by the taxpayers shall not in any manner affect or limit any taxpayer who pays such taxes from receiving and enjoying the full benefits of any adjustments, benefits, refunds, or additional assessments determined by the final disposition of the ________ year tax digest; and

IT IS FURTHER ORDERED that this authorization shall apply to all payments postmarked on or before December 31,_____ and shall otherwise expire on January 1 of the following year.

This the _____ day of ____________, ______.  

__________________________________________
State Revenue Commissioner

---

**Figure 5.13 Example of an Order to Receive Voluntary Payments**
The Creation of the Tax Bills

Once the Revenue Commissioner has given authorization from the department to proceed with collection on the digest the bills may be printed and mailed. At this point the taxes are to be assessed on the tax commissioner’s books for the year.43

There are several budget items that need to be taken into consideration when creating a tax bill.

- Size of the bill and size of the envelopes
- Information that is required to be printed on the bill
- Postage fees

Required Information

The tax bill must contain the following information:

- Name of the owner. This must be the party that owned the property on January 1. This is a problem when it comes to property changing hands in the middle of the year. One solution is to send the bill in the name of the owner on January 1, in care of the new owner.
- Fair market value
- The assessed value
- Total of tax for each taxing jurisdiction
- Return and Exemption information44
- Show the identification of the property by using the map and parcel number along with a brief description such as the street name and number.
- Prominent notice saying “The gradual reduction and elimination of the state property tax and the reduction in your tax bill this year is the result of property tax relief passed by the Governor and the House of Representatives and the Georgia State Senate.”45
- Disclosure of local option sales tax (LOST) millage rate rollback.

Proofing

It is important that some type of proofing take place prior to submitting the digest. This is to ensure that the digest is not turned down for some reason, and to expedite later work. Errors and releases will have to be issued but a large number of these could slow progress of the next digest and bog down the personnel in the tax commissioner office.

If the digest reaches the State Revenue Commissioner containing an error, he or she is to correct it and, notify the county governing authority and the tax commissioner in writing of the mistake and the correction.46

43 O.C.G.A. §48-5-233
44 O.C.G.A. §48-5-56
45 O.C.G.A. §48-5-8
46 O.C.G.A. §48-5-303
The Review Process and Final Digest Approval

The review to determine if the digest meets the standards for level of assessment, uniformity, and equalization is to be performed on or before August 1 of the following year. At that time each county will receive a final letter and order notifying them of the Commissioner’s

- Approval
  
  OR

- Conditional Approval of the Digest
  
  AND

- Amounts being Assessed for the $5 Per Parcel Penalty
SPECIAL CLASSES

This chapter describes the various types of taxes collected by the Tax Commissioner in addition to the Real and Personal Property Digests.

Contents

Motor Vehicles ................................................................. 6.3
Valuation Manual ........................................................... 6.3
When Taxes are Due and Payable (on all vehicles prior to 3/1/13) .... 6.4
Dealer Inventory ............................................................. 6.4
When Taxes are Due and Payable (on all vehicles after 3/1/13) ......... 6.5
TAVT ............................................................... 6.5
TAVT calculation ............................................................. 6.5
TAVT Rate ................................................................. 6.5
Opt-In Option ................................................................. 6.6
Transfer to an immediate family member ................................... 6.6
Exemptions ................................................................. 6.7
Annual Registration ....................................................... 6.7
Vehicles Exempt from Ad Valorem Tax .................................... 6.7
Disabled Veterans Defined .................................................. 6.8
Commercial Vehicles ..................................................... 6.9
Definitions ................................................................. 6.9
Valuations ................................................................. 6.9
Appeals ................................................................. 6.9
Apportionment .............................................................. 6.10
When Apportionment Permitted ........................................... 6.11
Heavy Duty Equipment .................................................. 6.11
Mobile Homes .............................................................. 6.14
Returns ................................................................. 6.15
Certificate of Permanent Location ........................................ 6.15
Dealer Inventory ........................................................... 6.17
Issuance of Permits/Display of Decals ................................... 6.18
Inspections and Citations .................................................. 6.19
Transporting Mobile Homes ............................................. 6.20
Valuation Methods ........................................................... 6.20
Digest .............................................................. 6.21
Appeals ................................................................. 6.22
Refunds ................................................................. 6.23
Collection of Tax .......................................................... 6.23
Penalties ................................................................. 6.24
Railroad and Public Utility Companies .................................. 6.25
Timber ................................................................. 6.25
Forms ................................................................. 6.26
Definitions .............................................................. 6.26
Procedures ............................................................... 6.27
Average Price Schedule ................................................... 6.27
Lump Sum Sales ............................................................... 6.28
Unit Price Sales .............................................................. 6.28
Owner Harvest ............................................................... 6.29
Recording Intangible Tax .................................................... 6.30
Protest ........................................................................... 6.31
Tax Payment and Rate ....................................................... 6.31
Definitions ...................................................................... 6.31
Refinancing ...................................................................... 6.32
Multi-State Property .......................................................... 6.33
Multi-County Property ....................................................... 6.33
Exemptions ...................................................................... 6.34
Claim for Refund ............................................................... 6.34

Figures

Figure 6.1 Example of PT-507A Form, Heavy-Duty Equipment Dealer .............. 6.12
Figure 6.2 Example of PT-507B Form, Heavy-Duty Equipment Motor Vehicle..... 6.13
Figure 6.3 Example of Certificate of Permanent Location ................................... 6.16
Figure 6.4 Example of PT-41 Form, Dealer’s Statement of Sale of Mobile Home... 6.17
Figure 6.5 Example of Mobile Home Decal ....................................................... 6.19
Figure 6.6 Example of PT-40 Form, Mobile Home Bill ....................................... 6.23
Figure 6.7 Public Utility Timeline ..................................................................... 6.25
Figure 6.8 Example of PT-283T Form, Timber Sales ......................................... 6.30
Motor Vehicles

The treatment of motor vehicles constitutes a very significant portion of the total workload and the budget of the tax commissioner’s office. The bulk of this effort is in the annual registration and the handling of applications for titles. The values accumulated for ad valorem tax purposes as well as the procedures relating to the collection of the ad valorem tax are an integral part of the tax digest and tax collection process.

The assessment and collection of the ad valorem tax on motor vehicles is different from that on most property in that the assessed values are essentially furnished by the Revenue Department and the tax is collected at the time of registration of the vehicle. In fact, the statute specially provides that if ad valorem tax is due on the particular vehicle, the payment of tax is a condition precedent to its registration.1

Another important difference in the collection of the tax is that the tax commissioner is the official responsible for the collection of all ad valorem taxes due on the vehicle, including municipal taxes.2 The tax on motor vehicle is collected, for the most part, prior to the establishment of the tax rate for the current year. The tax is based on the tax rates established by each of the taxing jurisdictions within the county for the calendar year preceding the year for which the tax is collected.3

Valuation Manual

The statute specifically provides that the Revenue Commissioner shall prepare and furnish to the tax commissioner a uniform valuation of all motor vehicles that shall be used by the tax commissioner to assign proper values for the collection of the tax.4 This valuation manual is prepared by the Georgia Department of Revenue Motor Vehicle Division and contains the official assessments and the assessment procedures to be followed for the current tax year.

In the fall of the year, the Revenue Department prepares the motor vehicle valuations that are used by the tax commissioner to value and collect the tax due on motor vehicles. During this time the Department gathers from the tax commissioner the current year’s millage rate for each taxing jurisdiction in the county, using the millage rate certification forms, PT-35, County Millage Rate form (figure 5.7) and the PT-38, City Millage Rate form (figure 5.8).

These values and tax rates are then utilized by the Revenue Department to prepare registration pre-bills for the bulk of motor vehicles currently registered within each particular county. These pre-bills are calculated for the tax commissioner’s use, using the Department of Revenue’s valuation manual, and the county’s millage rates. All bills will display the following information.

- The Valuation

---

2 O.C.G.A. §48-5-445, T-87
3 O.C.G.A. §48-5-443
4 O.C.G.A. §48-5-442
Tax Commissioner Procedures

- Amount of Tax
- Tag Fee
- Owner's Name and Address
- Mailing Fee; and
- Other pertinent information

These pre-bills are then mailed to the vehicle owner thus encouraging the registration and payment of tax by mail.

When Taxes are Due and Payable (on all vehicles prior to 3/1/13)

Taxes must be paid prior to registration of a vehicle. Every owner of a motor vehicle subject to taxation shall be required to return the motor vehicle for taxation and pay the taxes due on the motor vehicle at the time the owner applies or is required by law to apply for registration of the motor vehicle and for the purchase of a license plate for the motor vehicle during the owner's registration period.\(^5\)

The registration period of a natural person is 30 days prior to their birthday.\(^6\)

If the automobile is jointly owned it is the birthday of the individual that is named first on the title.

For entities other than natural persons the registration period is as follows:

- January for the owner whose name begins with the letter A or B;
- February for the owner whose name begins with the letter C or D;
- March for the owner whose name begins with the letter E or F;
- April for the owner whose name begins with the letter G or H;
- May for the owner whose name begins with the letter I or J;
- June for the owner whose name begins with the letter K or L;
- July for the owner whose name begins with the letter M or N;
- August for the owner whose name begins with the letter O or P;
- September for the owner whose name begins with the letter Q or R;
- October for the owner whose name begins with the letter S or T;
- November for the owner whose name begins with the letter U, V, or W; and
- December for the owner whose name begins with the letter X, Y, or Z.

Dealer Inventory

The term "dealer" means any person who is engaged in the business of selling motor vehicles at retail and who holds a valid current dealer's identification number issued by the Department.\(^7\)

Motor vehicles owned by a dealer and held in inventory for sale or resale shall not be returned for ad valorem taxation, shall not be taxed, and no taxes shall be collected on such motor vehicles until they are transferred.

\(^5\) O.C.G.A. 48-5-473
\(^6\) O.C.G.A. 40-2-21
\(^7\) O.C.G.A. 48-5-472
When Taxes are Due and Payable (on newly acquired vehicles after 3/1/13)

TAVT

House Bill 386 was passed by the Georgia General Assembly and signed into law on April 19, 2012 provides for a new method for taxation of certain motor vehicles effective March 1, 2013.

Vehicles purchased and titled in this state will be exempt from sales and use tax and annual ad valorem tax, also known as the birthday tax. These taxes will be replaced by a one-time vehicle tax based on the fair market value of the vehicle. This is called the title ad valorem tax (TAVT).

Vehicles currently identified in the Georgia Department of Revenue motor vehicle valuation data base have a fair market value developed according to O.C.G.A. 48-5-442. This value is the one used in the current ad valorem tax system, calculated by averaging the current wholesale and retail value of the motor vehicle.

New vehicle value for TAVT purposes will be determined by using the higher of (1) the value listed on the bill of sale or (2) the value listed in the current motor vehicle ad valorem assessment manual utilized by the state revenue commissioner. Used car vehicle value for TAVT purposes is the average of the current fair market value and current wholesale value of a motor vehicle listed in the current motor vehicle ad valorem assessment manual utilized by the state revenue commissioner.

The TAVT calculation is as follows:

- First, subtract the trade-in value from the “fair market value” of the vehicle.
- Second, multiply this number times the TAVT rate.

By definition, the “trade-in value” is the value of the motor vehicle as stated in the bill of sale for a vehicle which has been traded in to the dealer in a transaction involving the purchase of another vehicle from the dealer.

TAVT Rate

January 1, 2016 through December 31, 2016, the TAVT rate is 7.0%

January 1, 2017 through December 31, 2017, the TAVT rate is 7.0%
For future years the rate may be adjusted, but in no event can the rate exceed 9%. The rate for the subsequent tax years, if increased, will be set by the Revenue Commission and published by August 31.

Transfer to an immediate family member

There are two possible answers to this question depending on when the vehicle was purchased by the former owner:

1. Continue paying annual ad valorem tax on this vehicle, and therefore not be subject to the TAVT at the time of the title transfer OR

2. The new owner may elect to pay the TAVT based on the current fair market value of the vehicle at the applicable rate for the year.

If the vehicle is acquired from a family member who did pay the TAVT at the time they purchased the vehicle then the new owner’s TAVT rate will be .50% (one-half of one percent). In this case the new owner does not have the option to remain in the annual ad valorem system.

The transferor and transferee will have to complete an affidavit affirming that they are immediate family members. Anyone who falsely attests shall be subject to a state penalty up to $2,500 and a local penalty up to $2,500.

The same rules apply to a transfer through an inheritance that are applicable in the family transfer as outlined above.

New residents moving into Georgia are required to pay 50% of the TAVT within 30 days of moving to the state and the remaining 50% must be paid within the next 12 months.

An individual must file the application for title and pay the TAVT within 30 days of the purchase of the vehicle. If paid later than 30 days they will be required to pay a penalty of 10% of the amount of the TAVT owed plus an additional 1% per month for every month late.

Vehicles on a year lease are subject to the title tax. The leasing company will have to pay the title tax.
Exemptions

Non-titled vehicles and vehicles that do not meet the statutory definition of a motor vehicle will continue to pay the annual ad valorem tax. For example the following do not qualify as titled vehicles:

- Trailers
- Pull-behind campers
- Any vehicle for which a title cannot be issued, such as
  - 1. vehicles manufactured prior to 1963
  - 2. 1963-1985 year model vehicles that do not have a current Georgia title

If a vehicle is donated to a 501(c)(3) charity for the purpose of being transferred to another person, then that charity shall only pay a state title TAVT rate of 1% of the fair market value of the motor vehicle.

Annual Registration

You are still required to register annually your vehicle in your home county and also maintain liability insurance as required by Georgia law. If you live in one of the 13 emissions counties, the annual emissions test is still required prior to registration.

Vehicles Exempt from Ad Valorem Tax

- Publicly owned property.8
- Vehicles used exclusively in purely public charity.9
- Vans and buses owned by religious groups and used exclusively for the purpose of maintaining and operating exempt properties owned by such groups or for the exclusive purpose of transporting individuals to religious services or trips sponsored by such religious groups.10
- Vehicles owned by a school or educational institution and used for transporting persons with disabilities or disabled students.11
- Dual control vehicles assigned to public schools, for use in driver education programs when such assignments are authorized and approved by the local boards of education.12

---

8 O.C.G.A. §48-5-41
9 Ibid.
10 O.C.G.A. §48-5-470.2
11 O.C.G.A. §48-5-470.1
12 O.C.G.A. §48-5-470
Vehicles owned by a nonresident member of the armed forces of the United States temporarily stationed in Georgia as a result of military orders and commissioned officers of the U.S. Public Health Service whose presence in Georgia is a result of Federal orders (this does not include leased vehicles). Not more than one motor vehicle jointly owned by nonresident member of the armed forces and service member’s nonresident spouse temporarily residing in the state at the temporary domicile of such member may be exempted.\textsuperscript{13}

Vehicles owned by or leased to disabled veterans.\textsuperscript{14} (Definition follows)

One vehicle owned by former prisoners of war and un-remarried surviving spouse of former prisoner of war\textsuperscript{15}

A single motor vehicle owned by or leased to a veteran awarded the Purple Heart citation\textsuperscript{16}

A single motor vehicle owned by or leased to a veteran awarded the Medal of Honor\textsuperscript{17}

A single motor vehicle owned by or leased to a veterans’ organization chartered by the Congress of the United States exempt from income taxes and at least 75% of members are past and or present members of the armed forces of the United States.\textsuperscript{18}

**Disabled Veterans Defined\textsuperscript{19}\**

Any disabled veteran who is a citizen and resident of Georgia is hereby granted an exemption from all ad valorem taxes for state, county, municipal and school purposes on the vehicle he owns and in which he actually places the free HV motor vehicle license tag he receives from the State of Georgia.

The term "disabled veteran", as used herein, means any wartime veteran who has been adjudicated by the Veterans Administration of the United States as having a service connected disability and as being 100 percent totally and permanently disabled and entitled to receive service connected benefits and also disabled veterans adjudicated by the Veterans Administration as less than 100 percent disabled but entitled to receive compensation at the 100 percent level due to individual unemployability. Also, any veteran who is receiving or who is entitled to receive a statutory award from the Veterans Administration for:

\begin{itemize}
\item Loss or permanent loss of use of one or both feet.
\item Loss or permanent loss of use of one or both hands.
\item Loss of sight in one or both eyes.
\end{itemize}

\textsuperscript{13} O.C.G.A. §48-5-471
\textsuperscript{14} O.C.G.A. §48-5-478
\textsuperscript{15} O.C.G.A. §48-5-478.1
\textsuperscript{16} O.C.G.A. §48-5-478.2
\textsuperscript{17} O.C.G.A. §48-5-478.3
\textsuperscript{18} O.C.G.A. §48-5-478.4
\textsuperscript{19} O.C.G.A. §48-5-478
Special Classes

- Permanent impairment of vision of both eyes of the following status: Central visual acuity of 20/200 or less in the better eye, with corrective glasses or central visual acuity of more than 20/200 if there is a field defect in which the peripheral field has contracted to such an extent that the widest diameter of visual field subtends on angular distance no greater than twenty degrees in the better eye.

Appeals

Any owner who contests the valuation of their motor vehicle may appeal by either filing with the tax commissioner an affidavit of illegality or by filing an appeal with the board of tax assessors.

The motor vehicle license plate may be obtained without payment of the ad valorem tax by filing with the tax commissioner an affidavit of illegality to the assessment. File either (1) a surety bond issued by a State authorized surety company or (2) a bond approved by the clerk of superior court of the county or (3) a cash bond. 20

(a) The bond shall be in the amount equal to the tax and any penalties and interest which may be found to be due.

(b) The bond shall be made payable to the tax commissioner.

(c) The affidavit and bond are to be transferred by the tax commissioner immediately to the superior court to be tried as affidavits of illegality are tried in tax cases.

As an alternative to filing an affidavit of illegality, any owner who contests the value assessment of a motor vehicle may appeal such assessed value in the same manner as other ad valorem tax assessment appeals are made and decided. 21

(a) The time allowed for the filing of a written appeal shall be 45 days from the date of the tax commissioner's initial assessment as reflected on the motor vehicle registration form or from the deadline date for the payment of the tax, whichever date occurs first.

(b) Upon receipt of an appeal, the tax assessors shall immediately notify the tax commissioner that an appeal has been filed by the taxpayer. If the appeal is filed before the payment of the tax, the tax commissioner shall issue a 'temporary ad valorem tax bill' for the collection of the ad valorem tax and all tag fees. The temporary ad valorem tax amount shall be based on 85% of the current year's valuation or the previous year's valuation, whichever is higher. A notice shall accompany such temporary tax bill to the taxpayer that the bill is temporary pending the outcome of the appeal process and also indicate there may be additional tax or refund due based on the resolution of the appeal.

20 O.C.G.A. §48-5-450
21 O.C.G.A. §48-5-311
(c) Once a final determination is made of the value on appeal, any interest due on additional tax or payable on a refund is to be made.  

Apportionment

Rules and Regulations have been adopted by the Commissioner in order to promulgate specific policies and procedures of the Department applicable to the administration and collection of ad valorem tax on motor vehicles when such motor vehicles are engaged in interstate commerce and subject to apportionment.

This regulation shall apply to all motor vehicles subject to ad valorem taxation for the calendar year beginning January 1, 1995.

When Apportionment Permitted

Motor vehicles and trailers subject to ad valorem tax may acquire an ad valorem tax situs in states other than Georgia if, pursuant to their use in interstate commerce, such motor vehicles and trailers are used throughout the previous calendar year either along fixed or regular routes or, alternatively, that are habitually employed within a non-domiciliary state, albeit upon irregular routes.

Meaning that if a truck, van, bus, etc. travels across state lines on a regular basis in interstate commerce then the taxpayer does not owe the full amount of tax in Georgia. The ad valorem tax owed on such vehicles will be "apportioned" based upon the miles that are driven in Georgia on a regular basis. Department Form PT-95 is used to figure apportionment on vehicles subject to such and not registered under IRP. Motor vehicles registered under IRP are already apportioned in the system GRATIS based on the prior years reported mileage.

Heavy Duty Equipment

Heavy duty equipment is subject to ad valorem taxation if owned on January 1.

Dealers of heavy duty equipment are exempt from taxation if such property is held for resale except when the equipment is held from January 1 to December 20. In such case the dealer is required to return the property by December 21.

---

22 O.C.G.A. §48-5-311
23 Rules and Regs. Sec. 560-11-7-.01
24 Rules and Regs. Sec. 560-11-7-.02
26 O.C.G.A. §48-5-507(a)
27 O.C.G.A. §48-5-507(c)
Bills must be issued within 5 days of receipt of the return and have a due date 60 days subsequent to the billing date.\footnote{28}{Ibid.}

Equipment purchased during the year is subject to taxation on a pro-rated scale. The dealer must make notification for the sale of equipment to the tax commissioner of the county where the purchaser is domiciled. This notification must be made within 30 days of the last day of the month.\footnote{29}{O.C.G.A. §48-5-507(d)} Returns should include the sales price, date of sale, name, and address of purchaser. Form PT-507, figure 6.2, is provided for this purpose. To compute the taxes owed multiply the cost of equipment by 40\% multiplied by the monthly factor multiplied by 33.33\% multiplied by the millage rate. The minimum tax due is $100.00.\footnote{30}{O.C.G.A. §48-5-507(b)(2)}

\textit{Examples:}

To compute the tax of equipment that was purchased in the month of June at a cost of $25,000 using a millage rate of 28.50.

\begin{align*}
$25,000 & \times 40\% = $10,000.00 \\
10,000 \times \frac{7}{12} & = 5,833.00 \\
5,833 \times 33.33\% & = 1,944.00 \\
$1,944 \times \frac{28.50}{100} & = $55.41
\end{align*}

The tax charged in this instance should equal $100.00 (minimum). To determine the value that should be reported on the digest would be computed by dividing the tax levied by the millage rate.

\textit{Example:} $100.00 / \frac{28.50}{100} = 3,509 \text{ (digest value).}$

Equipment costing $78,500 purchased in the month of June using a millage rate of 28.50 would be computed as shown.

\begin{align*}
$78,500 \times 40\% & = $31,400.00 \\
31,400 \times \frac{7}{12} & = 18,317.00 \\
18,317 \times 33.33\% & = 6,105.00 \\
6,105 \times \frac{28.50}{100} & = 173.9
\end{align*}

In this case, the tax charged should be $173.99 and the value reported on the digest would be $6,105. Form PT-507B, figure 6.3, is provided for this purpose.
### HEAVY-DUTY EQUIPMENT DEALER
MONTHLY SALES RETURN
(In-State Purchases)

<table>
<thead>
<tr>
<th>Dealer Name:</th>
<th>Dealer’s ID:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Address:</td>
<td>City:</td>
</tr>
<tr>
<td>State:</td>
<td>Zip Code:</td>
</tr>
<tr>
<td>Purchaser’s County:</td>
<td>Month of Sale:</td>
</tr>
</tbody>
</table>

This form is to be completed by the dealer and submitted to the County Tax Commissioner’s Office of each purchaser located within the State of Georgia no later than thirty days after the last day of the month in which the purchase of the heavy-duty equipment took place.

<table>
<thead>
<tr>
<th>Purchaser’s Name:</th>
<th>Purchase Date:</th>
<th>Purchase Price:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Street Address:</td>
<td>City:</td>
<td>Zip:</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Purchaser’s Name:</th>
<th>Purchase Date:</th>
<th>Purchase Price:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Street Address:</td>
<td>City:</td>
<td>Zip:</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Purchaser’s Name:</th>
<th>Purchase Date:</th>
<th>Purchase Price:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Street Address:</td>
<td>City:</td>
<td>Zip:</td>
</tr>
</tbody>
</table>

I hereby certify the preceding return to be correct and accurate for the month

____________________________
Name of Person Preparing Return

____________________________
Signature

____________________________
Date

---

**Figure 6.1** Example of PT-507A Form, Heavy-Duty Equipment Dealer
HEAVY-DUTY EQUIPMENT MOTOR VEHICLE
TAX COMPUTATION FORM
(Out-of-State Purchases)

<table>
<thead>
<tr>
<th>Dealer Name:</th>
<th>Owner Name:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Address:</td>
<td>Address:</td>
</tr>
<tr>
<td>City:</td>
<td>City:</td>
</tr>
<tr>
<td>State:</td>
<td>State:</td>
</tr>
<tr>
<td>Zip Code:</td>
<td></td>
</tr>
<tr>
<td>Dealer’s County of Business:</td>
<td>Month of Sale:</td>
</tr>
</tbody>
</table>

This form is to be completed by the selling dealer and the taxes are to be calculated and collected at the time of the sale. The taxes shall be remitted to the County Tax Commissioner’s Office in which the dealer is located along with this form no later than the last day of the month following the sale.

**Formula:** Purchase Price x 40% x Prorated Months x 33 1/3% x Millage Rate = Tax Due

<table>
<thead>
<tr>
<th>Purchase Price</th>
<th>X 40%</th>
<th>X Months remaining in year / 12</th>
<th>X 33 1/3%</th>
<th>Assessed Value</th>
<th>X Millage Rate</th>
<th>TAX DUE (not less than $100)</th>
</tr>
</thead>
</table>

I hereby certify the preceding return to be correct and accurate.

Owner’s Signature: __________________________ Date: ______________

Person Preparing Return’s Signature: __________________________ Date: ______________

Notice: Out of State Purchasers MUST PAY TAX IN FULL at time of Purchase to the County Tax Commissioner’s Office in which the Dealer is located.

**Figure 6.2** PT-507B Form, Heavy-Duty Equipment Motor Vehicle
Mobile Homes

Under specific Constitutional authority, the General Assembly has, for ad valorem tax purposes, created a separate class of property consisting of certain mobile homes. Excluded are those mobile homes that qualify the owner for homestead exemption. Such mobile homes are to be assessed and taxed just as other real property. All other mobile homes fall within the special class for tax purposes and this portion of the manual deals only with these mobile homes which are treated similarly to motor vehicles. These basic similarities include:

Ad valorem taxes are collected as a part of a registration process that requires that all mobile homes owners secure an annual location permit from the county tax commissioner. Returns are required to be filed and ad valorem taxes are due on or before April 1st or at the time of the first sale or transfer.

The tax assessor determines mobile home values by using any accepted appraisal method. Their goal is to reach fair market value as of January 1 of the digest year. Taxes shall be charged against the owner of the mobile home, if known, and, if unknown, against the specific mobile home itself.

As is the case with motor vehicles, the tax commissioner is responsible for collecting all ad valorem taxes on mobile homes including municipal taxes. The same provision regarding fees paid by municipalities for this service applies in the same manner as it does for motor vehicles.

Since the tax is collected early in the year, the tax rate utilized is the tax rate of the previous year levied by each taxing jurisdiction.

Taxpayers may appeal valuations and the tax rate is utilized in the same manner as for motor vehicles. Refer to section on appeals under motor vehicles.

The statute provides for a specific penalty of 10 per cent of the tax due or $5.00, whichever greater, for the failure to return the mobile home or pay tax due.

The tax commissioner is required to distribute taxes collected on mobile homes to each taxing jurisdiction at least once per month on or before the 15th day of the month following the month of collection.

When the tax digest is prepared the tax commissioner adds to the digest the total assessed valued of mobile homes on which taxes have been collected for the year in question.

31 O.C.G.A. §48-5-441, Ga. Const. Article VI, I, III
32 O.C.G.A. §48-5-492
33 O.C.G.A. §48-5-494
34 O.C.G.A. §48-5-490
35 O.C.G.A. §48-5-445
36 O.C.G.A. §48-5-443
37 O.C.G.A. §§48-5-450, 48-5-311
38 O.C.G.A. §48-5-451
39 O.C.G.A. §48-5-446
40 O.C.G.A. §48-5-448
Businesses that have mobile homes that move around from site to site, will return those mobile homes in the county where the business is located.

In those instances where a mobile home has been moved from the county where it was located on January 1 before the deadline for payment of taxes, the return and taxes must be filed and paid in the county where it was located on January 1. However, the owner may submit evidence of the tax payment to the tax commissioner of the county where the mobile home is now situated and that tax commissioner shall issue a mobile home location permit for such county.

Returns

On or before April 1st of each year, or at the time of the first sale or transfer before April 1st, every owner of a mobile home shall return such mobile home for taxation and pay the taxes due on the mobile home in the county where the mobile home is situated on January 1.

Certificate of Permanent Location

Mobile Homes are considered personal property until a certificate of permanent location is filed or it is approved for a homestead exemption.

A certificate of permanent location, form T-234 must be filed with the Clerk of Superior Court and title surrendered to the Department of Motor Vehicle Safety. Once this has been done the home shall become part of the real property.

A home may be transferred back to personal property by executing and filing a certificate of removal.
T-234 (Rev 8-2005)
Mobile/Manufactured Home Certificate of Permanent Location
This certificate is prepared for filing and recording in the real estate records pursuant to §83-181(c) of the O.C.G.A.

1. Mail certified copy to: (Name and mailing address)

2. Debtor’s Name and Mailing Address: (Last name first if as individual)

3. Debtor’s Name and Mailing Address: (Last name first if as individual)

4. Lien Holder/Secured Party’s Name and Mailing Address: (Last name first if an individual)

5. Lien Holder/Secured Party’s Name and Mailing Address: (Last name first if an individual)

6. This Certificate of Permanent Location covers the following collateral:

   VIN: ___________________________ Title #: ___________________________

7. Description of real estate to which this vehicle has been permanently affixed:

   The deed to said real estate is located on page number ______ in deed book number ______ in the real estate records maintained by the Clerk of the Superior Court of _______________ County.

8. Name of the Record Owner(s) of Said Real Estate: (Must include at least one debtor listed above)

9. County(ies) in which this Certificate of Permanent Location is filed:

10. Signature(s)

    Debtor Date Debtor Date

    Lien Holder/Secured Party Date Lien Holder/Secured Party Date

    I hereby certify that this is a true and accurate copy of this Certificate of Permanent Location as recorded in the records of the Clerk of Superior Court of _______________ County. This ______ day of ___________ (Month), ______ (Year).

    ___________________________ (Deputy) Clerk of Superior Court

Page ______ of _________.

Figure 6.3 – Certificate of Permanent Location
Dealer Inventory

Effective January 1, 2000 O.C.G.A. §48-5-491 was repealed by the legislature. Mobile home dealers no longer file a separate return of inventory. Mobile home inventory will now be filed as part of the Business Return of the dealership and billed as part of the regular tax digest.

Upon the sale of a mobile home by a dealer after January 1, the dealer shall complete and provide to the purchaser Form PT-41 (figure 6.4). The purchaser shall submit this form to the tax commissioner at the time the mobile home location permit is obtained. Upon receipt of Form PT-41, the tax commissioner shall collect any outstanding taxes from prior years that may be unpaid, and shall then issue the required mobile home location permit for the current year without payment of tax. The tax commissioner shall retain one copy of this form and distribute a copy to the purchaser, the dealer, the board of tax assessors, and the Motor Vehicle Division.

Figure 6.4 Example of PT-41 Form, Dealer’s Statement of Sale of Mobile Home

PT-41 (Rev. 02/00)

DEALER’S STATEMENT OF SALE OF MOBILE HOME

Pursuant to Georgia Department Rule 560-11-9-.03(d), this form is to be completed by the dealer upon the sale of a mobile home after January 1. The dealer shall maintain the “Dealer’s Copy” and provide the purchaser with the remaining copies. The purchaser shall submit this statement to the county tax commissioner at the time the mobile home location permit is obtained. The tax commissioner shall distribute the copies accordingly.

SECTION A: DEALER INFORMATION

<table>
<thead>
<tr>
<th>Name:</th>
<th>Georgia ID No.:</th>
<th>Date Mobile Home Sold</th>
<th>Invoice No.:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Address: _____________________________
City, State, Zip: ____________________
County where dealer located: __________

SECTION B: PURCHASER INFORMATION

<table>
<thead>
<tr>
<th>Name:</th>
<th>Address:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

City, State, Zip: ____________________
County where mobile home is to be located: __________
Purchase Price: ______________________

SECTION C: MOBILE HOME INFORMATION

<table>
<thead>
<tr>
<th>Make:</th>
<th>Model:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Size: _____________________________
Model Year: ______________________
Manufacturer’s ID #: ______________________

SECTION D: DEALER’S STATEMENT

Check A. or B. below:

A. _____ I, as the authorized agent for the mobile home dealer listed above, acknowledge that the mobile home purchased by the taxpayer listed above was not in the dealer’s inventory as of January 1, 20______.

B. _____ I, as the authorized agent for the mobile home dealer listed above, acknowledge that the mobile home purchased by the taxpayer listed above has been or will be included in the Inventory Section of Form PT-50P required to be returned to the ______________________ County Board of Tax Assessors for the tax year 20______.

______________________________    ____________________
Signature of Authorized Agent        Date

☐ Tax Commissioner’s Copy  ☐ Tax Assessor’s Copy  ☐ Motor Vehicle Division’s Copy  ☐ Dealer’s Copy
Issuance of Permits/ Display of Decals\(^{41}\)

The annual registration process in effect for mobile homes is a requirement that all mobile homes secure an annual ‘mobile home location permit’, by April 1st, from the tax commissioner of the county where the mobile home is located. The Department of Revenue does not furnish this permit which is in the form of a decal, refer to figure 6.5. The decal shall be in the color and form prescribed each year by the Commissioner and shall reflect the county of issuance and the calendar year for which the permit is issued. \(^{42}\)

It should be pointed out that this location decal, which must be prominently displayed on the mobile home, is required for all mobile homes even those that are not subject to the special tax procedures described in this section. Clearly, the rationale for the assessment and collection of the ad valorem taxes due on mobile homes in the manner described is an acknowledgment of the movable nature of this type personal property. The greater the time period between the date of tax liability, January 1 and the date of collection of the tax, the greater is the risk that a significant number of mobile homes will not be taxed.

When an individual receives a homestead exemption on a mobile home the mobile home is no longer subject to taxation under the mobile home regulations. The mobile home is considered real property and is taxed in the same manner as other real property. However, a decal must still be obtained from the tax commissioner by April 1st, or within 45 days of acquisition, whichever occurs later. The decal shall be designed, attached and displayed as provided in the regulations.

The tax commissioner shall not issue such location permit until all outstanding taxes due on the mobile home, including delinquent taxes, interest, and penalties are paid.

The mobile home decal shall be attached to the mobile home of the owner immediately after receiving it from the tax commissioner. The local governing authority may by local ordinance provide for a uniform manner of displaying such decal that facilitates the enforcement of this Regulation. In the absence of such an ordinance, the decal shall be prominently displayed on the mobile home in a manner that makes it clearly visible to appraisal officials that come on the premises to inspect the mobile home.

Any person acquiring a mobile home after January 1 of each year shall obtain from the tax commissioner a mobile home location permit by April 1st or within 45 days of acquisition, whichever occurs later, upon evidence that all outstanding taxes due have been paid.

Refer to chapter 9 for information on penalties and interest for failure to display and obtain a decal.

\(^{41}\) Rules and Regs. Sec. 560-11-9-.04
\(^{42}\) O.C.G.A. §48-5-492
Inspections and Citations

A proper program to administer and collect the taxes due on mobile homes require particular interaction and cooperation between the office of the tax commissioner and the office of the tax assessor. The assessors are required to annually inspect all mobile homes to insure proper display of the decal and to value the homes and prepare a digest for the tax commissioner.

The property appraisal staff shall notify the owner of each mobile home for which a decal is not properly displayed of the requirements to secure and display such decal.

The county governing authority may appoint an agent authorized to issue citations to owners failing to properly display mobile home decals. Such agent may be a member of the board of tax assessors, a member of the appraisal staff or some other designee suitable to the county governing authority. The county governing authority shall notify the county appraisal staff of the name of the authorized agent within 5 days of the agent's appointment.

Within 30 days after the end of each calendar quarter the appraisal staff shall forward to the tax commissioner a list of mobile homes discovered during the quarter that are not displaying the required mobile home decal. The list shall contain the following information:

- Make and model
- Size
- Owners name and address
- Map and parcel number, if the board of tax assessors have previously assigned a map and parcel number

---

43 Rules and Regs. Sec. 560-11-9-.05
44 O.C.G.A. §48-5-492
45 O.C.G.A. §15-10-63
Physical location including the street address, lot number and park name, if applicable and known;
- Tax district; and
- Assessment, if set by the board of tax assessors.

Upon receipt of the list a citation shall be issued to the owner of each mobile home for which a mobile home decal is not attached. The citation and the notice of the requirements to secure and display a decal may be issued simultaneously.

Within 30 days of the date the citation is issued, but not earlier than 15 days from the date the citation is issued, the county shall impose the appropriate fines upon and prosecute the subject of the citation.\(^{46}\) Refer to chapter 9 for more information on penalties and interest.

**Transporting Mobile Homes**\(^{47}\)

It shall be unlawful for any person to move or transport any mobile home which is required to and does not have the mobile home decal attached and displayed thereon as required by O.C.G.A. Section 48-5-492.

Any person who violates Section 1 of this Regulation shall be guilty of a misdemeanor and shall be prosecuted as provided in O.C.G.A. Section 48-5-493.

**Valuation Methods**\(^{48}\)

Beginning January 1, 1999 the county board of tax assessors shall determine the fair market value of all mobile homes.

The approach used may not differ substantially from that employed to arrive at a value for a mobile home subject to tax as real property. For any valuation guides that may be used, the board shall select those most likely to reflect the value of each mobile home as of January 1 and make any further adjustments deemed necessary to arrive at a January 1 valuation.

The county board of tax assessors may use any combination of the following:

- The appropriate periodic edition of the National Automobile Dealers Association's Manufactured Housing Appraisal Guide;
- The appropriate periodic edition of the Marshall & Swift Residential Valuation System; and
- Any other valuation model using commonly accepted appraisal techniques including, but not limited to, quality classes, unit cost, observed obsolescence and value tables for structural additions.

Each mobile home, with the exception of mobile homes owned by a dealer, shall be assessed at 40 percent of the fair market value.

\(^{46}\) O.C.G.A. §48-5-493
\(^{47}\) Rules and Regs. Sec. 560-11-9-.06
\(^{48}\) Rules and Regs. Sec. 560-11-9-.07
Digest

On the tenth day of each month, the tax commissioner shall forward to the board of tax assessors a list of all mobile homes for which location permits were issued and all mobile homes that were returned for taxation during the preceding month.

This periodic reporting requirement may be changed by a written agreement between the tax commissioner and the board of tax assessors, but in no event shall it be less than once per calendar year or later than December 1st. The list shall contain the following information for each mobile home:

- Make and model
- Size
- Owners name and address
- Map and parcel number, if a map and parcel number has previously been assigned by the board of tax assessors;
- Physical location including the street address, lot number and park name, if applicable and known;
- Tax district and
- Assessment, if set by the board of tax assessors

On or before January 5th of each year, each county board of tax assessors shall meet to receive and inspect the tax returns and location permits for mobile homes that have been reported by the tax commissioner during the preceding twelve months. The board of assessor’s office prepares a digest reflecting the same along with any mobile homes that have been discovered, not reported, or returned.

The valuation placed on the mobile home shall include any improvements to the mobile home and shall reflect any changes to the value of the mobile home resulting from market changes or physical depreciation.

On or before January 5th of each year, the board of tax assessors shall return to the tax commissioner the mobile home digest together with the proposed assessments for the following tax year.

The total assessed value on the mobile home digest shall be added to the consolidated summary of the regular tax digest at the time the regular digest is transmitted to the Commissioner or at such other time as the digest is required to be compiled. The tax commissioner shall use the assessed values on the mobile home digest for the purpose of calculating the tax bills for the following tax year.

Beginning January 1, 1999 when a mobile home is returned for taxation after the digest has been delivered to the tax commissioner, the tax commissioner shall, within 10 days of receipt of the return, forward it to the board of tax assessors. Then the mobile home shall be valued and assessed. The tax assessors shall, within 10 days of receipt of the return, notify the tax commissioner of the assessment. Such returns shall be designated "Not On Digest" by the tax commissioner and accounted for as such in their official accounts.

Appeals

49 Rules and Regs. Sec. 560-11-9-.08
50 Rules and Regs. Sec. 560-11-9-.09
Any owner who contests the assessment of an ad valorem tax against a mobile home may protest such assessment using either of the following 2 methods:

1. The owner of a mobile home may elect to appeal the assessed value of the mobile home in the same manner as other ad valorem tax assessment appeals are made and decided as follows:\textsuperscript{51}
   - An appeal shall be made by filing with the county board of tax assessors a notice of appeal within 45 days from the date of the mailing of the tax bill or April 1\textsuperscript{51} whichever later.
   - The county board of tax assessors shall notify the tax commissioner within 10 days or by April 1st, whichever occurs first, of any appeals that have been filed with the board. A temporary tax bill for any mobile home that is on appeal shall be issued in the same manner as other temporary tax bills are issued for properties which are on appeal pursuant to O.C.G.A. Section 48-5-311. Temporary tax bills shall be due by May 1 or immediately upon receipt if issued after April 1st and upon payment of a temporary tax bill, the tax commissioner shall issue a mobile home location permit. In no event shall the issuance of a temporary tax bill after April 1st due to the owner's failure to return the mobile home by April 1st be construed to prevent the assessment of the penalties and interest otherwise provided for in these regulations.
   - Once the appeal is resolved, the county board of tax assessors shall, within 10 days, notify the tax commissioner of the final assessment established by such appeal. The tax commissioner shall then, within 10 days, bill the taxpayer for any additional taxes due or issue a refund if there has been an overpayment of taxes.

2. An owner may elect to secure a location permit for the year in question by filing with the tax commissioner an affidavit of illegality to the assessment; and filing either (1) a surety bond issued by a State authorized surety county; or (3) a cash bond. \textsuperscript{52}
   - The bond shall be in the amount equal to the tax and any penalties and interest which may be found to be due.
   - The bond shall be made payable to the tax commissioner.
   - The tax commissioner shall immediately transfer the affidavit and bond to the superior court to be tried as affidavits of illegality as they are tried in tax cases.

\textsuperscript{51} O.C.G.A. §48-5-311
\textsuperscript{52} O.C.G.A.§48-5-450
Refunds

If the owner of a mobile home, subsequent to paying the tax without having filed an appeal or affidavit of illegality, believes that the tax has been illegally or erroneously assessed and collected, then the owner may file with the county governing authority a request for a refund.

Such request may be filed within three years of the date of payment of the tax. This may be used only to correct errors of fact or law that has resulted in erroneous or illegal taxation. A claim based on mere dissatisfaction with an assessment or on an assertion that the assessors, although using correct procedures, did not take into account matters that the taxpayer believed should have been considered. This type of claim is not one that declares an assessment is erroneous or illegal and such claims may not be filed under this Code Section.

Collection of Tax

It shall be the duty of the tax commissioner to issue tax bills using form PT-40 to each owner of a mobile home appearing on the mobile home digest, except mobile home dealers, on or after Jan. 1 of each calendar year, but not later than February 1.

<table>
<thead>
<tr>
<th>Bill Number</th>
<th>Tax Year</th>
<th>Location Permit No.</th>
<th>County</th>
<th>Date Issued</th>
</tr>
</thead>
<tbody>
<tr>
<td>Manufacturer</td>
<td>Model Name or Number</td>
<td>Year Model</td>
<td>Width</td>
<td>Length</td>
</tr>
<tr>
<td>Manufacture I.D. Number</td>
<td>Georgia Title Number</td>
<td>Date Purchased</td>
<td>Previous Year Permit No.</td>
<td></td>
</tr>
<tr>
<td>Structural Addition</td>
<td>Value</td>
<td>Tax District</td>
<td>Mill Rate</td>
<td>Mobile Home Location (Street No., Map Lot No., Parcel)</td>
</tr>
<tr>
<td>Air Conditioner</td>
<td>Mobile Home Value</td>
<td>City</td>
<td>State</td>
<td>Zip Code</td>
</tr>
<tr>
<td>Porch</td>
<td>NA</td>
<td>Value</td>
<td>NA</td>
<td></td>
</tr>
<tr>
<td>Added Rooms</td>
<td>Total</td>
<td>Owners Mailing Address</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Deck</td>
<td>Fair Market Value</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fireplace</td>
<td>Assessed Value</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Utility Bldg.</td>
<td>AD VALOREM TAX DUE</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Carport</td>
<td>PENALTY</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Underpinning</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other</td>
<td>ADJ. TOTAL DUE</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Value of Additions</td>
<td>(After Due Date)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

I hereby certify the above to be true and correct.

Figure 6.6 Example of PT-40 Form, Mobile Home Bill

Ad valorem taxes imposed on mobile homes shall be based on the assessments as determined by the board of tax assessors, and the mill rate levied by the taxing authority on tangible property for the previous calendar year.

The tax commissioner shall collect all ad valorem taxes imposed on mobile homes irrespective of the tax authority levying the taxes. No other official shall be authorized to collect such taxes.

The tax commissioner shall remit to the tax authority imposing the tax such sums as have been collected, less the commissioners, on or before the fifteenth day of the month following the month of collection.

---

53 O.C.G.A. §48-5-380
54 Rules and Regs. Sec. 560-11-9-.10
55 O.C.G.A. §48-5-443
56 O.C.G.A. §48-5-445
57 O.C.G.A. §48-5-446
Penalties\textsuperscript{58}

The statute provides specific penalties to assist the tax commissioner and other officials in the assessment and collection of property tax. The following are essentially those penalties and they prescribe the form that is used by the tax commissioner. Refer to chapter 9 for more information on penalties and interest.

- Mobile homes owners who fail to secure the required location permit and display it properly by April 1st are guilty of a misdemeanor, and upon conviction, shall be punished by a fine of not less than $100.00 nor more than $300.00. If proof of purchase of the decal is provided before the issuance of a summons the fine is $50.00.\textsuperscript{59}

- Persons who move or transport mobile homes required to have a decal, but do not have, are guilty of a misdemeanor and shall be punished by a fine of not less than $200.00 nor more than $1,000.00 or by imprisonment for no more than 12 months, or both.\textsuperscript{60} In the event a person owns more than one mobile home in any individual mobile home park then the maximum fine for that person is $1,000.00 with respect to such mobile home park.

- A penalty of 10 percent of the tax due or $5, whichever is greater, for failure to make the return or pay the tax shall apply to individuals who do not comply by April 1st of each year.

Railroad and Public Utility Companies

Railroad and public utility companies do not file annual returns of their operating property that is owned within each county of Georgia with the tax commissioner. Based upon the return filed, the Revenue Department proposes the assessment of the property owned by such companies within each county and furnishes the proposed assessments to the county board of tax assessors who make the final assessment for the current year. Once these values are finalized, these assessments are furnished to the tax commissioner who enters them on the tax digest and collects the taxes due just as is done on other tangible property on the digest. The uniqueness of this type of property is that the tax return is filed with the Revenue Department rather than with each local tax commissioner.

*Effective for the tax year beginning January 1, 2011 and each thereafter, in the event the Revenue Commissioner has not provided to the board of assessors by August 1\textsuperscript{st} of a tax year proposed assessments for public utility property located in the county, the tax commissioner may issue an interim tax bill to such taxpayers owning property in the county in an amount equal to 85\% of taxpayer’s property tax bill for the preceding year. If the preceding year is under appeal for any taxpayer then such interim bill will be based on 85\% of the most recent tax year for which taxes were finally assessed and the appeals resolved. Once the final

\textsuperscript{58} Rules and Regs. Sec. 560-11-9-.11
\textsuperscript{59} O.C.G.A. §48-5-493
\textsuperscript{60} Ibid.
assessments for public utilities are made under section (d) below a corrected tax bill shall be issued to each taxpayer that received an interim tax bill. In the case of an overpayment, the taxpayer is entitled to a refund.

Timber

Under authority granted by the Constitution, the General Assembly has provided for the taxation of standing timber only once for ad valorem tax purposes. That assessment and tax is accomplished in conjunction with its harvest or sale. The procedures involved in filing reports and paying the tax on timber vary depending upon the type of sale or harvest.

All reports are made using form PT-283T (refer to figure 6.4). In all instances the tax commissioner will use this completed form, either as originally filed or as furnished after the board of tax assessors has made an assessment, as the basis for collecting the tax.

In all instances, the basis of the tax is the full, fair-market value of the timber at the time of its sale or harvest and the tax is computed using the tax rates in effect for that particular jurisdiction for the preceding tax year. Since the procedures vary, the types of timber transactions that trigger the payment of tax are discussed separately.

61 O.C.G.A. §48-5-7.5 (a)
Forms

Reports of unit price sales filed with county authorities shall be confidential, shall not be revealed to any persons other than authorized tax officials, and shall be exempt from disclosure.\(^{62}\)

All PT-283T reports and all approved computer generated PT-283T reporting forms filed with the county tax collector, tax commissioner, or the board of tax assessors shall be retained for a period of three years after the date of receipt. After this time period these forms may be disposed of consistent with any records disposition standards adopted by the appropriate authority of the county. Refer to record retention section in chapter 9 for more information.

Definitions\(^{63}\)

‘Application millage rates’ shall mean the millage levied by the taxing authority on tangible property for the preceding calendar year.

‘Sale’ of standing timber shall mean the arm’s length, bona fide sale of standing timber for harvest separate and apart from the underlying land and shall not include the simultaneous sale of a tract of land and the standing timber thereon.

‘Standing timber’ shall be defined to include softwood and hardwood pulpwood, chip and saw logs, saw timber, poles, posts, and fuel wood. Such term shall not include any of the following:

- Orchards trees, ornamental or Christmas trees
- By-products of standing timber such as straw, cones, leaves or turpentine
- By-products of harvesting such as bark or stumps that are not included in the consideration between buyer and seller in lump sum or unit price sales; or
- Fuel wood harvested by the owner from his own property which is used exclusively for heating purposes within the premises occupied by said owner.

‘Timber product classes’ shall be defined as follows:

- Softwood pulpwood
- Hardwood pulpwood
- Softwood chip-n-saw
- Softwood saw timber
- Hardwood saw timber
- Softwood poles
- Softwood posts
- Hardwood posts
- Softwood fuel wood chips
- Hardwood fuel wood chips

\(^{62}\) Rules and Regs. Sec. 560-11-5-.01, O.C.G.A. §50-18-70

\(^{63}\) Rules and Regs. Sec. 560-11-5-.02
Special Classes

- Softwood fuel wood firewood
- Hardwood fuel wood firewood

**Procedures**

Standing timber shall be assessed for ad valorem taxation only once upon its sale or harvest.

Said tax shall be levied upon the 100% fair market value of such timber as prescribed using applicable millage rates for each taxing jurisdiction.

If the board of tax assessors have reason to believe that the reported sale is other than an arm’s length, bona fide sale, or that the reported volumes or values of the transaction are incorrect, the board may inquire into the transaction and make corrections to the fair market value of the timber. This will be handled in the same manner as changes to the fair market value of other taxable, tangible property are made.

The taxpayer notification procedures, appeal rights, remedy, and the hearing procedures shall all be in the same manner that other ad valorem tax assessments and appeals are accomplished.

The tax collector or tax commissioner shall prepare and mail, on a quarterly basis, tax bills for ad valorem taxes due on sales and harvests other than lump sum sales.

Such taxes shall be payable by the landowner 30 days after receipt of the tax bill.

Receipt of the tax bill shall be presumed to have occurred within one day after the date of mailing for taxpayers that are residents of the county and within three days after the date of mailing for taxpayers that are not residents of the county.

The tax commissioner adds to the tax digest, at the time of preparation and submission, the value of all timber that has been assessed for taxation during previous calendar year.

**Average Price Schedule**

Within 60 days after the end of the calendar quarter, the Commissioner shall provide the board of tax assessors of each county with a table of the weighted average prices paid for the various timber product classes in each county or region of the State. The most recent table of standing timber values shall be used by the board of tax assessors to determine the fair market value of harvested timber subject to taxation for taxable events other than taxable lump sum sales or taxable unit price sales.

---

64 Rules and Regs. Sec. 560-11-5-.04
65 O.C.G.A. §48-5-7.5
66 Ibid.
67 Rules and Regs. Sec.560-11-5-.05
68 O.C.G.A. §48-5-7.5
Lump Sum Sales

Standing timber that is sold by deed, etc., for a lump sum price. The portion sold, which is to be harvested within 3 years, is subject to ad valorem tax on the date of sale. The fair market value is the amount paid in the lump sum sale, unless changed by the board of tax assessors.

Any timber included in such sale that is not harvested within 3 years is taxed at the time of harvest. The tax due on the sale is to be paid by the seller who gives to the purchaser a negotiable instrument payable to the tax commissioner for the amount of tax due.

The purchaser and the seller complete the form PT-283T (figure 6.4) and the purchaser files the form with payment of the tax with the tax commissioner within 5 days after the date of the sale. The purchaser shall be personally liable for the tax if he does not remit the seller’s negotiable instrument as required.\(^{69}\)

If any deed is to be recorded, the payment of the tax is a prerequisite to that recording and upon request, the tax commissioner certifies that tax has been paid. This certification must be recorded with any deed that is recorded as a result of the sale of the timber.\(^{70}\)

The board of tax assessors is authorized to review the sale values used to pay tax on lump sum sales and they are authorized to assess additional values where appropriate. In such instances the tax commissioner would collect the additional tax due assuming the taxpayer does not appeal the decision to the board of assessors or assuming that, upon appeal, the value of the assessors is upheld.

Unit Price Sales

When timber is sold on a unit price basis the price paid to the seller is based upon the volume of timber that is harvested from the property. The form PT-283T (figure 6.4) is completed and given, by the purchaser, to the board of tax assessors within 45 days after the end of the calendar quarter during which harvesting is done and covers all timber harvested for the particular tract during the preceding calendar quarter. A copy of the report is also filed by the seller and this report is due within 60 days after the end of the calendar quarter.

Once the board of assessors has assigned the appropriate values and has completed the assessment process, which includes notification and appeals, the form is furnished to the tax commissioner for the collection of tax.\(^{71}\)

The tax commissioner furnishes a tax bill to the seller covering the tax due and the seller is required to pay the tax within 30 days after receipt of the bill. The statute provides that the bill is presumed to be received by the seller in one day from the date of mailing if he/she is a resident of

---

\(^{69}\) O.C.G.A. § 48-5-7.5
\(^{70}\) O.C.G.A. §48-5-7.5 (c) (1)
\(^{71}\) O.C.G.A. §48-5-7.5 (d) (1)
the county and within three days if a non-resident of the county. For purposes of reporting and paying tax on timber based on unit price sale, the form PT-283T (figure 6.4) is to be considered confidential and is not subject to public inspection under Georgia’s Open Records Act.

**Owner Harvest**

Where owners harvest their own timber, tax is due based upon that harvest. The owner files form PT-283T (figure 6.7) with the board of tax assessors within 45 days after the end of the calendar quarter reporting harvests completed during the preceding quarter. The board of tax assessors determines the assessment and notifies the taxpayer. If any appeals are filed, upon completion of the appeal process, the tax commissioner bills the owner for the amount of tax due. The billing process is very similar to the procedures used in unit price sales.

Special statutory penalties exist for the failure to file the return form, PT-283T, to report the sale or harvest of timber. Taxpayers who fail to make such returns are subject to a penalty of 50 per cent of the tax due. The exception is that if failure to comply is unintentional and the report is filed within 12 months after the due date the penalty is one per cent of the tax due for each month or each fraction of a month that the report is delinquent. Late payment of the tax due plus any penalty due bear’s interest at the same rates as other delinquent property taxes.

At the time of harvest, if the standing timber owner does not own the underlying land and has not acquired the timber under a taxable lump sum or unit price sale, the harvest of the timber shall be treated as an owner harvest. With the exception that the reporting requirement and the payment of taxes due shall be the responsibility of the owner of the standing timber instead of the underlying landowner.

---

72 O.C.G.A. §48-5-7.5 (h) (1) (A)
73 O.C.G.A §48-5-7.5 (2)
74 Rules and Regs. Sec. 560-11-5-.03
75 O.C.G.A. §48-5-7.5 (e)
76 O.C.G.A. §48-5-7.5 (h) (1) (A)
77 O.C.G.A. §48-5-7.5 (j)
78 O.C.G.A. §48-5-7.5 (h) (2)
Figure 6.8  Example of PT-283T Form, Timber Sale

**Recording Intangible Tax**

The clerk of superior court, in counties that have a population of 50,000 or more, is responsible for the collection and distribution of the recording intangible tax. In counties, with a population under 50,000, the collection and distribution of the recording intangible tax is at the discretion of the clerk. The clerk of court not wish to take on this duty, the responsibility of collection and distribution of this tax is a duty of the tax commissioner.

---

O.C.G.A. §48-6-60
Protest

A taxpayer that chooses to protest payment of the tax is required to file a written protest with the tax commissioner at the time of paying the tax.\textsuperscript{80}

The tax commissioner is to receive the money on a conditional basis, issue a certificate of payment to the taxpayer, deposit the tax in a separate bank account, and send an executed copy of the protest to the State Revenue Commissioner.\textsuperscript{81}

The taxpayer may file a claim for refund of the protested amount.\textsuperscript{82} This claim must be in writing and filed with the State Revenue Commissioner and tax commissioner within 30 days after payment of the tax.\textsuperscript{83} The Revenue Commissioner then approves or denies the taxpayer’s claim. If the claim is denied, or no decision is rendered within 30 days from the date the claim is filed, the taxpayer may file suit against the tax commissioner in Superior Court for refund of the protested amount, provided the Revenue Commissioner is named a defendant party to the suit.

Tax Payment and Rate\textsuperscript{84}

All holders of long-term notes secured by real estate must, within 90 days from the date of execution of the security instrument, present the security instrument for recording by the clerk of superior court.\textsuperscript{85}

An intangible recording tax is due and payable at the rate of $1.50 per each $500.00 or fraction thereof of the face amount of all notes secured.\textsuperscript{86}

The maximum tax on a single security instrument is $25,000.

Definitions\textsuperscript{87}

‘Instrument’ or ‘security instrument’ means any written document presented for recording for the purpose of conveying or creating a lien or encumbrance on real estate for the purpose of securing a long-term note secured by real estate.

‘Long-term note secured by real estate’ shall mean any note representing credits secured by real estate by means of mortgages, deed to secure debt, purchase money, deeds to secure debt, bonds for title, or any other form of security instrument, when any part of the principal of the note falls due more than three years from the date of the note or from the date of any instrument executed to secure the note and conveying or creating a lien or encumbrance on real estate for such purpose.

\textsuperscript{80} O.C.G.A. §48-6-60
\textsuperscript{81} O.C.G.A. §48-6-76
\textsuperscript{82} Ibid.
\textsuperscript{83} Ibid.
\textsuperscript{84} Rules and Regs. Sec. 560-11-8-.02
\textsuperscript{86} O.C.G.A. §48-6-61
\textsuperscript{87} Rules and Regs. Sec. 560-11-8-.03.
‘Short-term note secured by real estate’ shall mean any note which would be a long-term note secured by real estate were it not for the fact that the whole of the principal of the note falls due within three years from the date of the note or from the date of any instrument executed to secure the note.

- A short-term note is reported as of January 1 of each year, as intangible personal property on Form PL-159 and taxed at the rate of 10 cents per thousand.

- A short-term note remains classified as short-term according to its terms, as long as it remains outstanding, although the indulgence of the creditor allows it to extend beyond a three-year period.

- A renewal note in payment of an existing short-term note is to be classified according to its own terms as to whether it is short-term or long-term.

- A short-term note, with option to renew or extend by the borrower, where any part of the principal or interest of the note becomes due or may become due more than three years from execution is classified as long-term.

- A ‘bona fide’ demand note is always a short-term note according to its terms; provided however, that a note denominated as a "demand" note where the maturity date as determined from the instrument extends or may extend beyond three years, is nevertheless a long-term note. For purposes of this regulation, a "bona fide demand note" is a note payable unconditionally on demand whose maturity date is not determined by any contingency other than the demand of the holder.

- A note that matures three years later on the same date as executed is a short-term note.

‘Modification’ is an intangible recording tax is not required to be paid on any instrument that modifies by extension, transfer, assignment or renewal, or gives additional security for an existing note, when the intangible recording tax has been paid on the original instrument or the original note or holder of the original instrument was exempt.

Refinancing

Intangible recording tax is not required to be paid on that part of the face amount of a new instrument securing a long-term note secured by real estate which represents a refinancing by the original lender and original borrower, if the intangible recording tax was paid on the original instrument or the original holder of the instrument was exempt.

The new instrument must contain a statement of what part of the face amount represents a refinancing of unpaid principal.

Multi-State Property

---

88 Rules and Regs. Sec. 560-11-8-.04
89 Rules and Regs. Sec. 560-11-8-.05
A “Resident Holder” is the holder of an instrument conveying property, located both in and out of the State of Georgia, to secure a long-term note. The holder must be a Georgia resident. The amount of the tax required will be the amount that would be due if the property were located wholly within the State.

A “Nonresident holder” is the holder of an instrument conveying property, located both in and out of the State of Georgia, who is a nonresident of Georgia. The amount of tax due would be $1.50 per $500.00 or a fraction thereof of the principal of the note, times (x) the ratio of the value of real property located in Georgia to the value of all real property, in-state and out-of-state, securing the note.

\[
\begin{align*}
$100,000,000 & = \text{Total Loan Amount} \\
10\% & = \% \text{ of FMV of Real Property located within Ga.} \\
90\% & = \% \text{ of FMV of Real Property located outside Ga.} \\
$300,000 & = \text{Tax on Loan Amount (}$100,000,000/1000 \times $3.00$) \\
$30,000 & = \text{Tax on 10\% of Loan Amount (Ga. portion)} \\
$25,000 & = \text{Tax (after application of the cap)}
\end{align*}
\]

Multi-County Property\(^91\)

When the real property is located in more than one county or state, the intangible recording tax shall be paid to the collecting officer of each county in which the real property is located. The amount due in each county is based on the proportionate value of the real property (determined using the county board of assessor’s value or comparable assessing entity in any affected state) relative to the value of the real property in all the counties and/or other states, if applicable. All such values shall be disclosed on the face of the instrument or as an affidavit by the holder of the note presenting the instrument (mortgage, security deed) for recording. The collecting officer may rely upon the sworn original or duplicate original certification of values on instrument or affidavit accompanying the instrument in determining the amount of tax due and payable in the county.

\(^90\) Rules and Regs. Sec. 560-11-8-.07
\(^91\) Rules and Regs. Sec. 560-11-8-.08
Exemptions\textsuperscript{92}

Any mortgage, deed to secure debt, purchase money deed to secure debt, bond for title, or any other form of security instrument is not subject to intangible recording tax where any of the following applies:

- If a party of the Federal Government, the State of Georgia, any agency, board, commission, department or political subdivision of either the United States or this state, any public authority, any non-profit public corporation, or any other publicly held entity sponsored by the government of the United State or this state.

- If any of the following are a Grantee: a federal credit union, a state of Georgia chartered credit union, or a church.

- Where the instrument is given as additional security, to correct a previously recorded instrument, or to substitute real estate on the provision the body of the new instrument identifies the existing instrument and specifically states the purpose of the new instrument.

- Where the instrument does not secure a note, (e.g., guaranty agreement; bail bond; performance agreement; bond issue; indemnity agreement; divorce decree; letter of credit).

- In the case of a transfer or assignment, where the original note, or the holder of the original note, was exempt.

- Where the instrument is recorded pursuant to a plan of reorganization confirmed under Chapter 11 of the U.S. Code and where the instrument is accompanied by documentation verifying confirmation of the plan of reorganization.

Claim for Refund\textsuperscript{93}

Any taxpayer that disputes the taxability of an instrument, or the amount of tax collected, may pay the tax under protest and record the deed. The protest must be filed in duplicate and signed by the tax official collecting the tax at the time the tax is paid. One copy is to be attached to the instrument being recorded and the second executed copy forwarded by the Tax Official to the Department of Revenue, Tax Policy, 1800 Century Center Blvd., 15\textsuperscript{th} Floor, Atlanta, Georgia 30345.

The collecting officer receiving the payment under written protest shall deposit the protested amount of the payment in a special escrow fund.

A taxpayer must make a written request and file a claim for refund of the protested amount within 30 days of the payment made under protest.

\textsuperscript{92} Rules and Regs. Sec. 560-11-8-.14
\textsuperscript{93} Rules and Regs. Sec. 560-11-8-.16
Any taxpayer whose claim for refund is denied, in whole or in part, has the right to bring an action for refund against the collecting officer in his official capacity, for the amount so claimed and not approved in the Superior Court of the county where the tax was collected.

If the claim is approved, in whole or in part, the collecting officer will refund to the taxpayer the amount approved without interest.
ACCOUNTING

This chapter discusses disbursements, interest, and penalties, how commissions are determined, the handling of checks and money orders, the process for collecting unpaid checks and refund procedures. This chapter also details the required annual final accounting process and provides all of the required forms.

Contents

Disbursement of Collections ................................................................. 7.3
Remittance to State ............................................................................. 7.3
Remittance to County ......................................................................... 7.3
Remittance to School .......................................................................... 7.3
Remittance to Municipality ................................................................. 7.4
Disbursement of Interest and Penalties .............................................. 7.4
Commissions on Disbursements ......................................................... 7.4
   Commissions on State Taxes Collected ............................................ 7.4
   Commissions on School Taxes Collected ........................................ 7.5
   Commissions on Municipal Taxes Collected ................................. 7.7
Refund of Taxes and License Fees ...................................................... 7.7
Receipt of Checks and Money Orders .................................................. 7.8
Collection of Unpaid Checks ............................................................... 7.8
Annual Final Accounting .................................................................. 7.9
Uniform Final Accounting Procedures .............................................. 7.15
   Introduction ................................................................................... 7.15
   Instructions for Filing Form PT-11. ................................................ 7.15
   Property Including Public Utilities ............................................... 7.16
   HTRG ......................................................................................... 7.16
   Vehicles ...................................................................................... 7.16
   Mobile Homes ............................................................................ 7.16
   Timber ....................................................................................... 7.16
   NOD-Property Digest ................................................................. 7.16
   NOD-Mobile Home Digest ......................................................... 7.17
   Interest ....................................................................................... 7.17
   Total .......................................................................................... 7.17
   Tax Receiver's Commission ......................................................... 7.17
   Tax Collector's Commission .......................................................... 7.17
   Nulla Bonas .............................................................................. 7.18
   Errors and Reliefs-Property Digest .............................................. 7.18
   Errors and Reliefs-Mobile Home Digest ..................................... 7.18
   Insolvents .................................................................................. 7.18
   Uncollected Fi. Fa.'s-Property Digest .......................................... 7.18
   Uncollected Fi. Fa.'s-Mobile Home Digest ................................. 7.18
   Amount Paid to Treasury ............................................................. 7.18
   Total .......................................................................................... 7.18
   Less Overpayment/Refund ............................................................ 7.19
   Net Total ................................................................................... 7.19
Tax Commissioner Procedures

Details of Payments to State Treasury........................................ 7.19
Review.................................................................................. 7.20

Figures

Figure 7.1  Example of PI-65 Form, Report of Tax Collections Due on Digest 7.6
Figure 7.2  Example of PT-11 Form, Final Statement.............................. 7.10
Figure 7.3  Example of PT-69 Form, N.O.D. Listing-Prop. Digest ............ 7.11
Figure 7.4  Example of PT-85 Form, Certificate of County
Commissioners for Insolvent Tax Fi.Fa.’s and Allowances
for Errors and Defaulters Relieved ........................................... 7.12
Figure 7.5  Example of PT-90 Form, Statement and Receipt
For Tax Collector’s Commission on State Taxes .......... 7.13
Figure 7.6  Example of Intangible Recording Payment Listing ................... 7.14

Tables

Table 7.1  Rate of Commissions ................................................. 7.5
Table 7.2  Rate of Commissions ................................................. 7.7
Disbursement of Collections

The tax commissioner of each county is required to disburse their monthly collections of tax dollars to the state, county, school, and municipality. These disbursements should be made to each taxing entity at scheduled times based upon what state law requires.

Remittance to State

The tax commissioner of each county shall disburse to the state at least once a month all state taxes that have been collected and the disbursement should be made on or before the fifteenth day of each month.1

It should be noted that the state taxes may be submitted more frequently than once a month if the tax commissioner so desires.

Along with the disbursement made to the state there should be included a detailed report showing what type of tax has been collected and what tax years are involved. The Local Government Services Division requires the tax commissioner to use a form PL-65 which is found in figure 7.1.

Remittance to County

The tax commissioner of each county shall disburse to the proper county officials, normally the county commissioners, on the following schedule:2

- A county having a population of 30,000 or more will be paid once a week.
- A county having a population of less than 30,000 will be paid every two weeks.

A report that shows what taxes have been collected for the period that the payment covers, along with the disbursement, shall be furnished to the proper county officials.3

Remittance to School

The tax commissioner of each county shall disburse to the proper school officials on the following schedule:4

- A county having a population of 30,000 or more will be paid once a week.
- A county having a population of less than 30,000 will be paid every two weeks.

A report showing what taxes have been collected for the period that the disbursement covers shall be furnished, along with the disbursement, to the proper school officials.5

---

1 O.C.G.A. §48-5-143
2 O.C.G.A. §48-5-141
3 O.C.G.A. §48-5-142
4 O.C.G.A. §§48-5-404, 48-5-141
5 O.C.G.A. §48-5-142
Remittance to Municipality

The tax commissioner of each county shall disburse to the municipality, at least once a month, all municipal taxes that have been collected. The disbursement should be made on or before the fifteenth day of each month.\(^6\)

It should be noted that that the municipal taxes may be disbursed on a more frequent basis than once a month, if the tax commissioner so desires.

The municipality should be furnished a report, along with the disbursement, showing what taxes have been collected for the period that the disbursement covers.

Disbursements of Interest and Penalties

Interest and penalties should be distributed on the same time schedule that applies to the disbursement of ad valorem taxes. The tax commissioner shall distribute penalties collected and interest collected or earned as follows:\(^7\)

- Penalties collected for failure to return property for ad valorem taxation or for failure to pay ad valorem taxes, and interest earned on taxes collected but not yet disbursed, shall be paid to the county treasury.

- Interest collected on delinquent ad valorem taxes shall be distributed pro rata based on each taxing jurisdiction’s share of the total tax on which the interest was computed.

Commissions on Disbursements

The following rates and schedules of commissions apply to collections of state, school, and municipal taxes. Commissions should be retained by the tax commissioner and remitted to the county governing authority. These rates may not apply to each and every county due to legislation that has been passed on a local level.

Commissions on State Taxes Collected

The following schedule is to be used for the calculation of commissions on the collection of state taxes:\(^8\)

---

\(^6\) O.C.G.A. §48-5-446
\(^7\) O.C.G.A. §48-2-44
\(^8\) O.C.G.A. §48-5-180
Most counties receive 10% commissions in excess of 90%. In certain counties, the county governing authority has provided by appropriate resolution that the above rates shall apply to the first 80% of the ad valorem net digest collected by the tax commissioner.

These rates above shall apply to the first 90% or 80% of the ad valorem net digest collected by the tax commissioner. On all taxes collected in excess of 90% or 80% of the net digest due, a commission rate of 10% is allowed.

**Commissions on School Taxes Collected**

The commission rate on school taxes is normally 2.5%. This rate could be different in your county due to local legislation. It would be beneficial to your office to request a written statement from your county attorney advising you on the correct rate that applies in your county.
Tax Commissioner Procedures

REPORT OF STATE TAX COLLECTIONS
DUE ON DIGEST

County of ____________________________ Tax Commissioner ____________________________

For Period Ending __________________________

NOTE: Collections for tax years that have been audited by the State must be combined and entered under the “Prior Years” column.

<table>
<thead>
<tr>
<th>COLLECTORS: STATE TAXES</th>
<th>20_____</th>
<th>20_______</th>
<th>19_______</th>
<th>Prior Years</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property Tax on Digest</td>
<td>$_________</td>
<td>$_________</td>
<td>$_________</td>
<td>$__________</td>
</tr>
<tr>
<td>Vehicles</td>
<td>$_________</td>
<td>$_________</td>
<td>$_________</td>
<td>$__________</td>
</tr>
<tr>
<td>Heavy Duty Equipment</td>
<td>$_________</td>
<td>$_________</td>
<td>$_________</td>
<td>$__________</td>
</tr>
<tr>
<td>Mobile Homes</td>
<td>$_________</td>
<td>$_________</td>
<td>$_________</td>
<td>$__________</td>
</tr>
<tr>
<td>Timber</td>
<td>$_________</td>
<td>$_________</td>
<td>$_________</td>
<td>$__________</td>
</tr>
<tr>
<td>Not on Digest-Property (N.O.D.)</td>
<td>$_________</td>
<td>$_________</td>
<td>$_________</td>
<td>$__________</td>
</tr>
<tr>
<td>Not on Digest-Mobile Home (N.O.D.)</td>
<td>$_________</td>
<td>$_________</td>
<td>$_________</td>
<td>$__________</td>
</tr>
<tr>
<td>Interest</td>
<td>$_________</td>
<td>$_________</td>
<td>$_________</td>
<td>$__________</td>
</tr>
</tbody>
</table>

For Revenue Department Use Only ....

<table>
<thead>
<tr>
<th>Less Commissions: Receiver</th>
<th>20_____</th>
<th>20_______</th>
<th>19_______</th>
<th>Prior Years</th>
</tr>
</thead>
<tbody>
<tr>
<td>Collector</td>
<td>$_________</td>
<td>$_________</td>
<td>$_________</td>
<td>$__________</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Net Collections State Tax</th>
<th>20_____</th>
<th>20_______</th>
<th>19_______</th>
<th>Prior Years</th>
</tr>
</thead>
</table>

RECORDING INTANGIBLE:

<table>
<thead>
<tr>
<th></th>
<th>20_____</th>
<th>20_______</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Collections</td>
<td>$_________</td>
<td>$_________</td>
</tr>
<tr>
<td>Less Commissions</td>
<td>$_________</td>
<td>$_________</td>
</tr>
<tr>
<td>Net Collections</td>
<td>$_________</td>
<td>$_________</td>
</tr>
</tbody>
</table>

GRAND TOTAL SUBMITTED: $__________________________

Make check payable to: REVENUE COLLECTIONS ACCOUNT

49-5-143 Monthly remittances of state taxes to Commissioner.

(a) Except as provided by subsection (b) of this code section, the tax commissioner of each county shall pay over to the Commissioner at least once a month all state taxes, which he has collected. Each monthly payment shall be made on or before the fifteenth day of each calendar month.

(b) A tax commissioner is permitted to pay over state taxes on a more frequent basis than once a month.

Signature of Tax Commissioner

Date

Figure 7.1 Example of PL-65 Form, Report of Tax Collections Due on Digest
Commissions on Municipal Taxes Collected

Any county and any municipality may contract, subject to the approval of the tax commissioner of the county, for the tax commissioner to prepare the tax digest for the municipality; to assess and collect municipal taxes in the same manner as county taxes. This contract should state clearly what the fees or commissions should be on the collection of the municipalities property tax digest.9

The following schedule should be used when calculating commissions on the collections of ad valorem tax of motor vehicles and mobile homes:10

<table>
<thead>
<tr>
<th>Net Digest Amount</th>
<th>Rate of Commissions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Up to and including $6,000</td>
<td>6%</td>
</tr>
<tr>
<td>Over $6,000 and not exceeding $14,000</td>
<td>5%</td>
</tr>
<tr>
<td>Over $14,000 and not exceeding $24,000</td>
<td>4%</td>
</tr>
<tr>
<td>Over $24,000 and not exceeding $36,000</td>
<td>3%</td>
</tr>
<tr>
<td>Over $36,000 and not exceeding $52,000</td>
<td>2.5%</td>
</tr>
<tr>
<td>Over $52,000 and not exceeding $76,000</td>
<td>2%</td>
</tr>
<tr>
<td>Over $76,000</td>
<td>1.75%</td>
</tr>
</tbody>
</table>

It should be noted that this schedule might be changed and altered by the agreement of the parties concerned by contract. It would be beneficial to your office to request a written statement from your county attorney advising you of the correct rate that applies in your county.

Refunds of Taxes and License Fees

Each county and municipality may refund to taxpayers any and all taxes and license fees which are determined to have been erroneously or illegally assessed and collected from the taxpayers under the laws of this state or under the resolutions or ordinances of any county or municipality or which are determined to have been voluntarily or involuntarily overpaid by the taxpayers.

The refund shall not be made until the taxpayer has followed the procedures that are set forth under Code Section 48-5-380 of the Official Code of Georgia Annotated:

- The taxpayer may file a claim with the county governing authority of the county or municipality at any time within one year or, in the case of taxes, three years after the date of the payment of the tax or license fee to the county or municipality.

- The claim for refund shall be in writing and shall be in the form and shall contain the information required by the appropriate governing authority.

9 O.C.G.A. §48-5-359.1
10 O.C.G.A. §48-5-447
The claim shall include a summary statement of the reason for the claim and shall include a request for a conference or hearing before the governing authority if the taxpayer so desires.

The governing authority shall have one year from the date of filing the claim to approve or deny the claim. If the claim is denied or no action is taken by the governing authority during the one-year period, the taxpayer has the right to bring an action for a refund in the superior court of the county in which the claim arises.

Any refunds approved or allowed shall be paid within 60 days of the approval of the taxpayer’s claim or within 60 days of the entry of a final decision in any action for a refund.

Receipt of Checks and Money Orders

The tax commissioner, at the beginning of each term of office, should request written authorization from the county governing authority to receive personal, company, certified, treasure’s or cashier’s checks and bank, postal, or express money orders for the payment of taxes or license fees.¹¹

Collection of Unpaid Checks

The tax commissioner should make a written demand to the taxpayer for an unpaid check within 30 days after receiving notification that the check has been dishonored. This demand should be sent by certified mail or statutory overnight delivery to the taxpayer’s last address as it appears on the latest record of the tax commissioner.

If payment for the unpaid check has not been received by the tax commissioner within 20 days of the mailing of the demand letter, the tax commissioner should initiate the collection procedures, which are allowed by law. This process should begin no later than 40 days of the mailing of the demand letter.

In addition to any other penalties provided by law, there shall be paid as a penalty by the person who tendered the check an amount equal to 1% of the amount of the check, except in the case when the check is less than $500, then the penalty shall be the lesser of $5.00 or the amount of the check.

Failure to follow these procedures could result in the tax commissioner being held responsible for the unpaid funds. Refer to Penalty and Interest section.

¹¹ O.C.G.A. §48-5-146
Annual Final Accounting

Annually on or before April 20, unless the time is extended by the Revenue Commissioner, each tax collector or tax commissioner shall file a final accounting with the Local Government Services Division as to the state taxes collected and disbursed.\(^{12}\) At the beginning of each year the Local Government Services Division will mail to the tax office the final accounting package, along with the required forms, for completion.

For counties operating on a fiscal year basis, the settlement period shall be within four months following the end of such fiscal year.\(^{13}\) \textit{Example:} If your county’s fiscal year end is 06/30/13 your final accounting will be due by 10/30/13.

The Final Accounting Package consists of the following forms, which may be found consecutively in Figures 7.2 through 7.11.

- Form PT-11…………Final Statement
- Form PT-69…………N.O.D, E&R, and Uncollected Listing
- Form PT-85…………Certificate of Co. Comm.-Errors/Defaulters Relieved
- Form PT-90…………Statement/Receipt for T.C. Commission of State Taxes
- And…………………..Intangible Recording Payment Listing (Use form only if your office is still collecting this money)

The Final Accounting instructions for the completion of these forms may be found at the end of these forms under the heading of \textit{Uniform Final Accounting Procedures}.

A CPA audit may be submitted in lieu of the Final Accounting package provided it contains the same information as the PT-11 and is timely filed. This CPA audit should be approved by the Local Government Services Division to determine if it contains the necessary information to be acceptable.

\(^{12}\) O.C.G.A. §48-5-154
\(^{13}\) O.C.G.A. §48-5-153
### FINAL STATEMENT

**Credit**

<table>
<thead>
<tr>
<th>Digest</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Property (Including Public Utilities)</td>
<td>11. Tax Receiver’s Commission</td>
</tr>
<tr>
<td>2. HTRG (Homeowner’s Tax Relief Grant)</td>
<td>12. Tax Collector’s Commission</td>
</tr>
<tr>
<td>3. Vehicles</td>
<td>13. Reserved for Department Use</td>
</tr>
<tr>
<td>5. Mobile Home</td>
<td>15. Errors and Reliefs – Digest (attach list)</td>
</tr>
<tr>
<td>6. Timber</td>
<td>16. Errors and Reliefs – Mobile Homes (attach list)</td>
</tr>
<tr>
<td>N.O.D.S.:</td>
<td>17. Insolvents (attach list)</td>
</tr>
<tr>
<td>7. Property (attach list)</td>
<td>18. Uncollected Fi.Fa.’s – Digest</td>
</tr>
<tr>
<td>8. Mobile Homes</td>
<td>19. Uncollected Fi.Fa.’s – Mobile Homes</td>
</tr>
<tr>
<td>9. Interest</td>
<td>20. Amount Paid Treasury (Detail Below)</td>
</tr>
</tbody>
</table>

**Debit**

<table>
<thead>
<tr>
<th>Digest</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>11. Tax Receiver’s Commission</td>
<td></td>
</tr>
<tr>
<td>12. Tax Collector’s Commission</td>
<td></td>
</tr>
<tr>
<td>13. Reserved for Department Use</td>
<td></td>
</tr>
<tr>
<td>14. Nulla Bonas – Signed by Sheriff (attach list)</td>
<td></td>
</tr>
<tr>
<td>15. Errors and Reliefs – Digest (attach list)</td>
<td></td>
</tr>
<tr>
<td>16. Errors and Reliefs – Mobile Homes (attach list)</td>
<td></td>
</tr>
<tr>
<td>17. Insolvents (attach list)</td>
<td></td>
</tr>
<tr>
<td>18. Uncollected Fi.Fa.’s – Digest</td>
<td></td>
</tr>
<tr>
<td>19. Uncollected Fi.Fa.’s – Mobile Homes</td>
<td></td>
</tr>
<tr>
<td>20. Amount Paid Treasury (Detail Below)</td>
<td></td>
</tr>
</tbody>
</table>

**N.O.D.’s:**

<table>
<thead>
<tr>
<th>Date</th>
<th>Receipt Number</th>
<th>Property</th>
<th>Vehicle</th>
<th>Mobile Home</th>
<th>Timber</th>
<th>Property N.O.D.S</th>
<th>M. H. N.O.D.S</th>
<th>Interest</th>
<th>Commissions</th>
<th>Net Payment</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**TOTAL:**

23. DETAILS OF PAYMENTS TO STATE TREASURY

<table>
<thead>
<tr>
<th>Date:</th>
<th>Signed:</th>
</tr>
</thead>
</table>

---

*Figure 7.2 Example of PT-11 Form, Final Statement*
O.C.G.A. §48-5-154 requires a final accounting to be filed with the State Revenue Commissioner. A detailed listing should be retained by the Tax Commissioner’s office of all Uncollected Items, N.O.D.’s and E. & R.’s. The total of all items should be listed below.

<table>
<thead>
<tr>
<th>Listing Type</th>
<th>State</th>
<th>County</th>
<th>School</th>
<th>Other</th>
</tr>
</thead>
<tbody>
<tr>
<td>N.O.D. Listing – Property</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>N.O.D. Listing – Mobile Homes</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Errors and Defaulters Relieved Listing – Property</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Errors and Defaulters Relieved Listing – Mobile Homes</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Uncollected Tax Fi.Fa. Listing – Property</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Uncollected Tax Fi.Fa. Listing – Mobile Homes</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Figure 7.3 Example of PT-69 Form, N.O.D. Listing – Property Digest
CERTIFICATE OF COUNTY COMMISSIONERS FOR INSOLVENT TAX F.I.A.’S
AND ALLOWANCES FOR ERRORS AND DEFAULTERS RELIEVED

STATE OF GEORGIA, ______________________________ COUNTY

County of ___________________________ Sitting for County Purposes.

Upon examining the List of Insolvent Taxpayers, made out from F.I.A.’s returned “Nulla Bona’s,” (accompanied by oath of officer required by 48-5-129), List of Errors in Digest and List of Defaulters Relieved, submitted by __________________________ Tax Commissioner of said County, and it appearing to the governing authority that the same is correct and true, it is therefore ordered that the said Tax Commissioner, as aforesaid, be allowed the following sums as credit on the amount due the State for the year ________.

DO NOT PLACE “SOLVENT UNCOLLECTED F.I.A.’S” ON THIS FORM

GENERAL TAX

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Insolvent F.I.A.’s:</td>
<td></td>
</tr>
<tr>
<td>Mobile Home:</td>
<td>$ ________</td>
</tr>
<tr>
<td>N.O.D.:</td>
<td>$ ________</td>
</tr>
<tr>
<td>Errors in Digest &amp; Reliefs:</td>
<td></td>
</tr>
<tr>
<td>Mobile Home:</td>
<td>$ ________</td>
</tr>
<tr>
<td>N.O.D.:</td>
<td>$ ________</td>
</tr>
</tbody>
</table>

LIST OF EACH HERETO ATTACHED. TOTAL FOR STATE: $ ____________

The following sums are also allowed to said Tax Commissioner as credit on the amount due the County for the year ________.

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Insolvent F.I.A.’s:</td>
<td>$ ________</td>
</tr>
<tr>
<td>Error &amp; Defaulters Relieved:</td>
<td>$ ________</td>
</tr>
</tbody>
</table>

TOTAL FOR COUNTY: $ ____________

I hereby certify that all F.I.A.’s listed as insolvent bear the collecting Officer’s certificate, that no property can be found upon which to levy said F.I.A.’s.

Given under the hand and official signature, this __________________________, ________.

Date: __________________________  Chairman: __________________________

Figure 7.4 Example of PT-85 Form, Certificate of Co. Comm. For Insolvent Tax F.I.A.’s and Allowances for Errors and Defaulters Relieved
### Figure 7.5  Example of PT-90 Form, Statement and Receipt for Tax Collector’s Commission

<table>
<thead>
<tr>
<th>Description</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total Charges for year</strong></td>
<td>From total of line (10) on PT-11 ................................................................</td>
</tr>
<tr>
<td><strong>Deduct:</strong></td>
<td>Uncollected Fi.Fa.’s (listed) - Total of lines (18 &amp; 19) on PT-11 .... $</td>
</tr>
<tr>
<td></td>
<td>Nulla Bona’s (listed) - Total of line (14) on PT-11 .......................... $</td>
</tr>
<tr>
<td></td>
<td>Errors and Releases (listed) - Total of lines (15 &amp; 16) on PT-11 ... $</td>
</tr>
<tr>
<td><strong>Total Deductions</strong></td>
<td>(B) $</td>
</tr>
<tr>
<td><strong>Amount on which commission is payable</strong></td>
<td>(C) $</td>
</tr>
<tr>
<td>(Use this figure below in line item (K))</td>
<td></td>
</tr>
<tr>
<td><strong>Equals digest total as shown on line (A) above</strong></td>
<td>(D) $</td>
</tr>
<tr>
<td><strong>Less:</strong></td>
<td>Nulla Bona’s (listed) - line (14) on PT-11 .........................................</td>
</tr>
<tr>
<td></td>
<td>Errors &amp; Releases (listed) - lines (15 &amp; 16) on PT-11 .............................</td>
</tr>
<tr>
<td><strong>Net Digest:</strong></td>
<td>(F) $</td>
</tr>
<tr>
<td><em>(90%) or (80%) of Net Digest at scale</em></td>
<td>(G) $</td>
</tr>
<tr>
<td><strong>Balance:</strong></td>
<td>(H) $</td>
</tr>
<tr>
<td><strong>Less:</strong></td>
<td>Uncollected Fi.Fa.’s - lines (18 &amp; 19) on PT-11 ..................................</td>
</tr>
<tr>
<td><strong>AMOUNT on which 10% is due</strong></td>
<td>(J) $</td>
</tr>
<tr>
<td>On all net digest up to $ 6,000 ................................................. $</td>
<td></td>
</tr>
<tr>
<td>Over $ 6,000 not exceeding $14,000 ............................................. $</td>
<td></td>
</tr>
<tr>
<td>Over $14,000 not exceeding $24,000 ............................................. $</td>
<td></td>
</tr>
<tr>
<td>Over $24,000 not exceeding $36,000 ............................................. $</td>
<td></td>
</tr>
<tr>
<td>Over $36,000 not exceeding $52,000 ............................................. $</td>
<td></td>
</tr>
<tr>
<td>Over $52,000 not exceeding $76,000 ............................................. $</td>
<td></td>
</tr>
<tr>
<td>Over $76,000 ................................................................. @ 1 ¾% ........ $</td>
<td></td>
</tr>
<tr>
<td>All collections in excess of (90%) or (80%) of Net Digest @ 10%............ $</td>
<td></td>
</tr>
<tr>
<td><strong>Total Collected and Collector’s Commission</strong></td>
<td>(K) $</td>
</tr>
<tr>
<td><em>(Same as line C)</em></td>
<td><em>(Insert on Line (11) of PT-11)</em></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Tax Commissioner Signature</strong></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Date</strong></td>
</tr>
</tbody>
</table>

**STATE OF GEORGIA**

**STATEMENT AND RECEIPT**

**FOR TAX COLLECTOR’S COMMISSION ON STATE TAXES**

---

**Accounting**

Georgia Department of Revenue

7. 13
**INTANGIBLE RECORDING PAYMENT LISTING**

**FOR YEAR __________**

____________________________________________County

____________________________________________

Tax Commissioner/Clerk of Superior Court

<table>
<thead>
<tr>
<th>MONTH</th>
<th>GROSS PAYMENT</th>
<th>COMMISSION</th>
<th>NET PAYMENT</th>
</tr>
</thead>
<tbody>
<tr>
<td>January</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>February</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>March</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>April</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>May</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>June</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>July</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>August</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>September</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>October</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>November</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>December</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTALS:</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

______________________________________
SIGNATURE

______________________________________
DATE

Figure 7.6  Example of Intangible Recording Payment Listing
Uniform Final Accounting Procedures

Introduction

In order to assist you in the preparation of your 2012 Final Accounting we have prepared the following guidelines.

"Annually on or before April 20, unless the time is extended by the revenue commissioner..... each tax collector or tax commissioner shall make and file an accounting with the commissioner as to state taxes and with the governing authority of his county as to county taxes for the preceding year, in which the accounts of the tax collector or tax commissioner shall be fully stated..."\(^\text{14}\)

"With respect to any county operating on a fiscal year basis, the settlement period of subsection (b) of this Code section shall be within four months following the end of such fiscal year."\(^\text{15}\)

The form PT-11, Final Statement, is provided for you along with other documents necessary for the preparation of your final accounting. (See Section IV). A CPA audit report may be submitted in lieu of Form PT-11 providing it contains all of the same information as the PT-11 and is timely filed. If a CPA audit report is submitted but found to be unacceptable because it does not contain the necessary information you will be required to submit the Form PT-11 and its supporting documents in addition to your CPA Audit.

You may elect not to submit a listing of your uncollected taxes providing you keep such a listing permanently on file in your office available for inspection. This listing should show your uncollected taxes as of your cut-off date and should not be altered in any way. A duplicate listing can be used for control purposes such as lining through collected bills to show current fi.fa's on hand.

Instructions for filing form PT-11

Included in Section IV of this package you will find the following forms: (PT-11) Final Settlement; (PT-69) N.O.D. Listing, Errors and Defaulters Relieved Listing-Property & Mobile Homes, Uncollected Fi.Fa. Listing-Property & Mobile Homes; (PT-85) Insolvent & Errors and Reliefs Certification; (PT-90) Calculation of Collector's Commission; and a Recording Intangible Payment Listing. Form PT-69 may be replaced with forms as long as the same information is provided.

All items listed on the PT-11 will be for State tax purposes only. You may wish to fill out a separate sheet for the County, School, and any other taxing jurisdiction. The final statement should be filled out based on the calendar year. Items 1 through 9 on the PT-11 show the total amount of taxes with which you are charged (not including intangible recording tax) for the 2012

\(^\text{14}\) O.C.G.A. §48-5-154
\(^\text{15}\) O.C.G.A. §48-5-153 (c)
digest year. Items 9 through 17 show the credits to your account and the ‘balance due’ or ‘overpayment’ of your account.

1. Property - Including Public Utilities
   Enter the amount of tax computed as the state levy for 2012. This is the total state column of all tax bills. This figure is usually found at the end of the tax digest on the total page and is labeled "State Tax". Include in this figure the total amount of public utility taxes levied for the state.

2. HTRG
   The total of the state's portion, issued to the tax commissioner, for the homeowners tax relief grant should be entered here ONLY if the digest figure in line 3 is the net figure. If the digest figure used in line 3 is the gross amount of tax that should be collected but does not reflect a reduction due to the grant then this line should be left blank.

3. Vehicles
   Enter the amount of vehicle tax collected and distributed to the state for the year 2012. This will include all collections based on the 2011 millage rate from December 1, 2011 through December 31, 2012. Occasionally there may be some tax collected on vehicles after December 31, and these collections should also be included on this form.

4. Heavy Duty Equipment
   Enter the amount of heavy duty equipment tax collected and distributed to the state for the tax year 2012.

5. Mobile Homes
   Enter the amount of state tax certified by the assessors on the Mobile Home Digest. This figure is usually found at the end of the Mobile Home Digest on the total page and is labeled "State Tax".

6. Timber
   Enter the amount of timber tax collected and distributed to the state from collections made during the calendar year. This figure should represent all timber tax levied from January 1, 2012 through December 31, 2012, even though some of these collections may be in the following calendar year.

7. N.O.D. - Property Digest
   Enter the state's portion of N.O.D.'s collected. This is all items of real and personal property not included on your regular digest. For those counties that error off complete bills when partial errors are found be sure to add these corrected bills under the N.O.D. column. If you fail to add these to the final statement when you calculate the collector's commission you will not be given credit for the N.O.D.'s.
8. **N.O.D. - Mobile Home Digest**
   Enter the state’s portion of N.O.D.’s collected for mobile homes. This is all items not included on your regular Mobile Home Digest. For those counties that error off complete bills when partial errors are found be sure to add these corrected bills under the Mobile Home N.O.D. column.

9. **Interest**
   Enter the state’s portion of interest collected on the 2012 digest from December 20, (or from the due date of tax bills) to your cut-off date for this final accounting.

   Interest may be prorated to each agency by using the percentage that each agency's delinquent collections represent of the total delinquent collections.

   **Example:**

<table>
<thead>
<tr>
<th>Collections</th>
<th>Total % Factor</th>
<th>Interest</th>
<th>Distribution</th>
</tr>
</thead>
<tbody>
<tr>
<td>State $66.50</td>
<td>.87%</td>
<td>x 455.00</td>
<td>$3.96</td>
</tr>
<tr>
<td>County 2,665.84</td>
<td>34.96%</td>
<td>x 455.00</td>
<td>159.07</td>
</tr>
<tr>
<td>County Bond 109.20</td>
<td>1.43%</td>
<td>x 455.00</td>
<td>6.51</td>
</tr>
<tr>
<td>School 4,290.00</td>
<td>56.26%</td>
<td>x 455.00</td>
<td>255.98</td>
</tr>
<tr>
<td>School Bond 494.00</td>
<td>6.48%</td>
<td>x 455.00</td>
<td>29.48</td>
</tr>
<tr>
<td>Totals $7,625.54</td>
<td>100.00%</td>
<td></td>
<td>$455.00</td>
</tr>
</tbody>
</table>

10. **Total**
    Enter the total of lines 1 through 8 to find the charges for your 2012 digest.

11. **Tax Receiver’s Commission – Digest**
    Enter the figure from the Receiver's Digest Commission Voucher sent to you from the Georgia Revenue Department. This amount is computed from the digest, mobile home, vehicle, and timber totals submitted by you.

12. **Tax Collector’s Commission**
    The commissions allowed tax collectors are based on a sliding scale and range from 6% on all net digests up to $6,000 and down to 1 3/4% on that portion of digests exceeding $76,000.\(^{16}\)

    All collections in excess of 90% (80% in some cases) of net digest are entitled to commissions at the rate of 10%. The form PT-90 is provided in this package for the computation of the tax collector's commission on state taxes.

13. **Reserved for Department Use**

\(^{16}\) O.C.G.A. §48-5-180
IMPORTANT NOTE:
Items 13 through 19 must have a cut-off date that coincides with the cut-off date for the payments made to the state treasury. This is important to remember because you will be unable to balance unless all of the cut-off dates are the same.

14. Nulla Bonas
Fi. Fa.'s are listed as Nulla Bonas when the collecting officer has found no property against which he can levy. These fi.fa.'s are inactive until such time that additional property is found that can be levied upon or until it is determined that they can never be collected, at which time they may be listed as insolvent. All Nulla Bonas must be signed by the Sheriff or by the Tax Commissioner as Ex-Officio Sheriff.

15. Errors and Reliefs - Property Digest
Any corrections made to the tax digest, as approved by the state, must be in the form of ‘errors and reliefs’. This applies to such things as correcting computer errors, correcting duplicate assessments, correcting tax districts, and granting exemptions that were applied for but not credited on the digest. A listing of ‘errors and reliefs’ must be submitted with the final accounting and the County Governing Authority must approve each ‘error and relief’.

16. Errors and Reliefs - Mobile Home Digest
Any corrections made to the mobile home digest, as received by the tax commissioner, must be in the form of ‘errors and reliefs’. The same steps listed above in Item 14 are also applicable to this Mobile Home Digest.

17. Insolvents
Fi.Fa's are listed as insolvents when the collecting officer has found no property against which he can levy, and does not expect to find the property

18. Uncollected Fi.Fa.'s - Property Digest
Enter the amount of ‘uncollected fi.fa.'s’ as of your cut-off date. This figure should represent only property listed on the digest it should not include such items as N.O.D.’s or Timber. All fi.fa.'s not collected should have been entered on the execution docket and turned over to the Sheriff for collection unless you are an Ex-Officio Sheriff in which case you would retain the fi.fa.'s in your office.

19. Uncollected Fi.Fa.'s - Mobile Home Digest
Enter the amount of ‘uncollected fi.fa.'s’ as of your cut-off date. All fi.fa.'s not collected should have been entered on the execution docket and turned over to the Sheriff for collection unless you are an Ex-Officio Sheriff in which case you would retain the fi.fa.'s in your office.

20. Amount Paid To Treasury
Enter the total from the net payment column found in section 23.

21. Total
Enter the total of line 10 through line 19.
22. **Less Overpayment/Refund**
   Enter the amount due to the state or the amount of refund due from the State to you. This amount is the difference between line 9 and line 20.

23. **Net Total**
   Enter the difference between line 20 and 21. This figure should be the same as line 9 for your account to be in balance.

24. **Details of Payments to State Treasury**
   Enter each settlement that would include all vehicle, mobile home, and timber payments made from January through your cut-off date. Enter all property, N.O.D.’s, and interest payments made from the first digest collection until your cut-off date.

   These payments should be listed in chronological order and show the same information contained on the PL-65 forms that was submitted to the state with your settlements. It is a good idea if your PL-65 form is checked each month against the receipt issued from the Department of Revenue to insure accuracy. *If you find that a distribution was made in error (to wrong year or incorrect amount) list the distribution correctly on the PT-11 form.*

   - Date - Enter the date of the ending of the period for which the settlement is being made.
   - Receipt Number - Enter the number of the receipt sent to you by the Local Government Services Division. This will facilitate audit procedures and make it easier to track down a problem, should one arise.
   - Digest - Enter the gross collections for vehicle, mobile home, and property that include public utilities, and timber in their respective columns.
   - Not On Digest - Property - Enter the gross collections for N.O.D. property *ONLY* in the N.O.D. column.
   - Not On Digest - M.H. - Enter the gross collections for N.O.D. mobile home property *ONLY* in the N.O.D. column.
   - Interest - Enter total interest distributed to the state for this period (if any) in this column.
   - Commissions - Enter the amount of commissions actually taken in this column. Separate any receiver's commission from collector's commission and designate receiver's commission with the letter "R".
   - Net Payments - In this column enter the net amount actually paid to the state. The total of this column is entered on line 19.
Review

Review the completed final statement to determine if everything is in order and properly accounted for.

Here is a checklist to help you determine if your Final Statement is correctly prepared.

- The total of the Vehicle column in Item 23 should equal line 1.
- The total of the Mobile Home column in Item 23 plus lines 15 and 18 should equal line 2.
- The total of the Property column in Item 23 plus lines 13, 14, 16, and 17 should equal line 3.
- The total of the Timber column in Item 23 should equal line 5.
- The total of the N.O.D.- Property column in Item 23 should equal line 6.
- The total of the N.O.D.-M.H. property column in Item 23 should equal line 7.
- The total of the Interest column in Item 23 should equal line 8.
- The total of the Payments column in Item 23 should equal line 19.
Because of the complexity of delinquent taxes this chapter only includes the basic information. The Department of Revenue teaches a 2 and ½ day class on all strategies and statues that apply to delinquent taxes.

Contents
- Pre Levy Collection Strategies .................................................................................. 8.3
- Step 1: Notice of Intent to Issue Fi. Fa. ................................................................. 8.3
- Considering Partial Payments ............................................................................... 8.5
- Drafting an Agreement ......................................................................................... 8.5
- Accepting Proportional Payments by Lien holders .............................................. 8.8
- Issuing Fi. Fa.’s .................................................................................................. 8.10
- Recording Fi. Fa.’s ............................................................................................. 8.13
- Canceling Fi. Fa.’s .............................................................................................. 8.13
- Following the Cancellation Process ..................................................................... 8.13
- Enforcing Fi. Fa.’s (Ex-Officio Sheriff/Deputies) .............................................. 8.14
- Qualifying to Act Under a Writ of Fi. Fa. ............................................................. 8.14
- Following Process Flow ....................................................................................... 8.18

Figures
- Figure 8.1 Letter 1 (Notice of Intent to Issue Fi. Fa.) ........................................... 8.4
- Figure 8.2 Partial Payment Agreement .................................................................. 8.7
- Figure 8.3 Partial Release of Lien ........................................................................ 8.9
- Figure 8.4 Fieri Facias with Levy Entry and Notice ............................................ 8.11
- Figure 8.5 Fieri Facias without Levy Entry and Notice ....................................... 8.12
- Figure 8.6 Entry of Cancellation of Fi. Fa. ......................................................... 8.15
- Figure 8.7 Ex-Officio Sheriff Designation ......................................................... 8.16
- Figure 8.8 Deputy Ex-Officio Sheriff Designation ............................................ 8.17

Tables
- Table 8.1 Partial Payment Schedule Examples .................................................. 8.6
Notes:
Pre Levy Collection Strategies

This chapter describes the processes you can use to collect payment from taxpayers who are delinquent on their accounts before beginning the levy process. There are many tools at your disposal when collecting payment at this early overdue stage, including:

- Sending letters and collection notices.
- Making follow-up telephone calls to request payment.
- Visiting sites to talk personally with the delinquent taxpayer to obtain payment or begin pre-inventory procedures.
- Accepting partial payments toward the balance due.

Step 1: Notice of Intent to Issue Fi. Fa.

The first recommended letter is a notice of intent to issue Fi. Fa. The Tax Commissioner must provide a 30-day notice of intent to issue Fi. Fa. This notice assesses full penalties and demands payment to avoid additional Fi. Fa. and interest charges. The notice also advises that a Fi. Fa. remains in effect for seven years and may be listed by credit reporting agencies, which will adversely affect the taxpayer’s credit rating. See Figure 1.1 for an example.

1 O.C.G.A. 48-3-3
Delinquent Tax Department
County, State
Street Address
City, State, Zip
Telephone Number

Current Date

Taxpayer Name
Address
City, State, Zip

Dear ______:

Our records indicate that your _____ [insert year] taxes remain unpaid. Under Georgia Code 48-3-3 I am required to notify you that 30 days from the date of this notice an execution (Fi. Fa.) may be issued against you and recorded on the General Execution Docket of the Clerk of Superior Court. This execution gives notices of a lien against your property.

In addition to the interest which has accrued to date, on ________ [insert date 90 days from due date] a 10-percent penalty and Fi. Fa. charges will be added to your account. A Fi. Fa. remains in effect for seven years. This may be listed by credit reporting agencies and may adversely affect your credit rating.

In order to avoid the execution being issued and the additional charges being added, please contact this office for the current payoff and remit that amount by _______ [insert date 90 days from due date].

Sincerely,

Name
Title
County, State

Figure 8.1 Letter 1 (Notice of Intent to Issue Fi. Fa.)
Considering Partial Payments

Establishing a payment plan toward payment of delinquent taxes can be an effective means of collecting overdue funds. For some taxpayers, this is the only means by which they can fulfill their obligation to the county and pay the balance in full without being subjected to levy. For the Levying Officer, partial payments are a way to avoid the levy process and collect payment toward the outstanding balance in approximately the same amount of time. The policies regarding partial payments vary by county. For example, one county may allow partial payments for homeowners only, and another county may allow partial payments for homeowners and business owners. Please refer to your county’s guidelines regarding the acceptance of partial payments for taxes owed.

Note: If your county does not currently have a partial payment policy you should establish one. There is currently no specific law that you must follow when devising a partial payment policy, but your county’s guidelines should ensure that all taxpayers are treated equally and should determine who is eligible to participate in the plan. For example, your county may want to offer partial payments to all taxpayers or only in instances where the delinquency involves a homestead.

Use partial payments as a final alternative. Before considering partial payments it is best to attempt to collect the overdue funds by sending letters and collection notices, initiating a telephone campaign and performing a site visit. In addition to those methods, you should consider a partial payment plan only when these statements are true:

1. The taxpayer does not have the ability to pay their taxes in one payment.
2. The taxpayer is not able to borrow the funds needed to pay their taxes in full.
3. The taxpayer cannot pay their delinquent taxes in a reasonable period of time.

Situations may arise, however, where a taxpayer approaches you before the tax becomes due or shortly after the due date asking if a partial payment plan can be arranged. If this occurs, consider the partial payment option up front instead of as a last resort, depending upon county policy. Usually, when a taxpayer asks you for the opportunity to use a partial payment plan to pay off their tax debt, the partial payment option is the only alternative because it is the only manner in which the taxpayer can pay the tax dollars owed.

If you enter into a partial payment agreement with the taxpayer, you should have a written agreement which both you and the taxpayer sign.

Drafting an Agreement

Write the partial payment agreement as you would write a contract. Place the burden on the taxpayer and include all necessary payment schedule information. Include all of the following information in the partial payment agreement to ensure it is an effective document:

- The taxpayer’s name as it appears on the tax bill.
- The date of the agreement.
- The payment schedule including payment dates and the length of the agreement. When considering a schedule, remember that the goal is to make the account current. It is crucial to
draft a plan that brings the taxpayer current before funds for the next tax year become due — to collect the overdue funds in full, but in the shortest period of time possible. When collecting multiple years of taxes, it is easier to keep track of the amount due if you devise a payment plan that collects one year of overdue tax dollars in each payment. See the following table for payment plan examples.

**Table 8.1 Partial Payment Schedule Examples**

<table>
<thead>
<tr>
<th>TAXES OWED</th>
<th>AMOUNT OVERDUE</th>
<th>SAMPLE PAYMENT SCHEDULE</th>
</tr>
</thead>
<tbody>
<tr>
<td>One year of taxes</td>
<td>$1200</td>
<td>Six payments of $200 each month for six months.**</td>
</tr>
<tr>
<td>Two years of taxes</td>
<td>Year One: $480</td>
<td>Four payments of $247.50 each month for four months.**</td>
</tr>
<tr>
<td></td>
<td>Year Two: $510</td>
<td></td>
</tr>
<tr>
<td>Five years of taxes</td>
<td>Year One: $100</td>
<td>Five payments due every other month.**</td>
</tr>
<tr>
<td></td>
<td>Year Two: $125</td>
<td>Each payment represents the amount of overdue taxes for one year. In February, an initial payment of $100 required. In April, second $125 payment due. In June, third payment of $150 becomes due, and so on until the amount outstanding is paid in full.</td>
</tr>
<tr>
<td></td>
<td>Year Three: $150</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Year Four: $175</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Year Five: $200</td>
<td></td>
</tr>
</tbody>
</table>

** If the schedule does not bring the taxpayer current before taxes for the next year become due, shorten the time span and increase the dollar amount of each payment.

- A statement that the agreement becomes null and void if the taxpayer does not comply with its terms.
- A statement that the taxpayer agrees to the terms and conditions of the agreement.
- The taxpayer’s signature, address and telephone number.
- Your signature.

Figure 8.1 shows a partial payment agreement example. Depending upon the method of interest accrual your county uses, you will use one of two sentences written in the letter. The sentences are preceded by a bold note in the sample letter to alert you to the choice that needs to be made.

**Important:** You should work carefully with your county attorney when devising a partial payment plan.
OFFICE OF TAX COMMISSIONER  
Street Address  
City, State, Zip  

Delinquent Tax Payment Contract  

Name on Tax Bill: ___________________________  Taxpayer’s Name: ___________________________

Date: ___________________________  Current Date: ___________________________

The undersigned taxpayer agrees to pay $____ by the ___ of every month beginning _________ to settle the delinquent taxes listed below. The undersigned taxpayer also agrees to adhere to this payment schedule until the delinquent taxes are paid in full.

<table>
<thead>
<tr>
<th>Year</th>
<th>Bill #</th>
<th>Tax Amount (plus accrued penalties/interest)</th>
</tr>
</thead>
<tbody>
<tr>
<td>______</td>
<td>_______</td>
<td>$___________ [insert total amount due]</td>
</tr>
</tbody>
</table>

The Tax Commissioner’s Office will take no action to levy on property as long as this payment schedule is adhered to.

I, ________[insert taxpayer name], do hereby swear and declare that I do not have the financial assets to pay the taxes due on my property in full and that $_______ [insert partial payment amount] is the largest amount I can pay ______ [insert installment terms, such as per month, etc.] without excess financial strain.

I also understand that failure to make these payments as agreed will render this contract null and void and end the protection from levy and sale that it provides. This agreement does not protect against the accrual of any penalties or interest.

[Important: Insert one of these sentences into the letter depending upon your county’s policy:]

Interest accrues against the principal of the account of the undersigned until the amount due is paid in full. Intered accrues against the unpaid balance of the account of the undersigned until the amount due is paid in full.

Taxpayer Signature: ___________________________

Taxpayer Address: ___________________________

__________, GA __________

Taxpayer Telephone: _________ (Home) _________ (Work)

Tax Commissioner Signature: ___________________________

---

Figure 8.2 Partial Payment Agreement
Accepting Proportional Payments by Lien holders

In performing lien research on personal property through the Uniform Commercial Code (UCC) dockets in preparation of levy, you may find that some of the delinquent taxpayer’s property is secured by one or more security lienholders. For example, you may find leasehold improvements secured by one lending institution and equipment secured by a different bank. (A leasehold improvement could be improvements to a rented property by the business occupying the space, such as a remodeled kitchen performed by the restaurant that is located in the building.)

In such instances, you may levy as much property as you deem necessary to satisfy the writ of Fi. Fa. without regard to the different security interests. However, from time to time, a security lienholder may request to pay its proportionate share of taxes due on the taxpayer’s property embraced by its security lien.

When a real property security lienholder requests to pay a proportionate share of the taxes, you must collect and accept the amount of taxes due on that secured portion of the taxpayer’s property. You are then required to lift the levy from the secured property and execute a release of lien. The release of lien applies only to the secured portion of property in which the lienholder holds security interest. The levy may continue in force for the balance owed against the remaining property of the taxpayer, which may or may not be secured by a different lender.

For example, if a farm tractor is a part of the property that has a lien attached, and Bank ABC financed the tractor and owns the security lien on it, Bank ABC can pay the portion of the lien that applies to the farm tractor only if they wish. If Bank ABC requests to pay for their portion of the lien, you would determine the dollar amount of the lien that applies to the tractor. After determining the dollar amount owed, you would inform Bank ABC and accept payment for that amount. After payment, the lien attached to the equipment is released. You then record the release of the farm tractor on the GED and cross-reference it to the original Fi. Fa.

In most cases the secured property has not been returned separately. In these instances you will need assistance from the County Assessor to split out the assessment and determine the proportionate tax amount.

The release must be recorded on the GED and cross-referenced to the original Fi. Fa.

\[^2\] O.C.G.A. 48-5-25
Partial Release of Tax Lien

Whereas, __________ [insert delinquent taxpayer/company] is indebted to _______ County, Georgia, for unpaid personal property ad valorem taxes; and

Whereas, _______ County has filed a tax lien recorded in General Execution Docket book ____, page ____, in the records of the Clerk of the Superior Court of _______ County, Georgia; and

Whereas, ______ [insert financial institution name] is the holder of a security interest and lien in the property of ___________ [insert delinquent taxpayer/company] more particularly described in Exhibit “A” attached hereto; and

Whereas, in accordance with the provisions of O.C.G.A. 48-5-25 ______ [insert financial institution’s name] has paid to _______ County the sum of $_______ as payment of all outstanding ad valorem taxes due on the property described in Exhibit “A” attached hereto and is entitled to a release of such property from the recorded tax lien,

NOW WHEREFORE, for and in consideration of the payment of $_______ to _______ County, Georgia, ______ [insert tax commissioner’s name], in his official capacity as Tax Commissioner of _______ County, Georgia and as authorized by O.C.G.A. 48-5-25 hereby releases the property described in Exhibit “A” attached hereto from the tax lien filed by _______ County, Georgia in General Execution Docket Book No. _____, page _____ of the records of the Clerk of the Superior Court of _______ County and further states that _______ County, Georgia asserts no further lien, claim or interest in such property.

This the ___ day of __________, ____.

Witness:

__________________________________________
[insert tax commissioner’s name]
Tax Commissioner of
_______ County, Georgia

Notary Public
Seal Here

Figure 8.3 Partial Release of Lien
Issuing Fi. Fa.’s

When the Tax Commissioner issues Fi. Fa.’s, all necessary jurisdictional facts that authorize the issuance of a tax execution (writ of Fi. Fa.) must appear on the face of the document. The execution provides the necessary facts if it contains this required information:

1. The dollar amount of property returned.
2. The dollar amount and nature of the tax.
3. The number of the tax return.
4. The district number and the state and county in which the land is physically located.
5. The Levying Officers to whom the Fi. Fa. is addressed (as required by law).
6. The date the execution is issued.
7. The official who issued the execution.

The law requires that the execution shall be directed “to all and singular sheriffs and constables of the state.”3 A single execution may include claims for both state and county taxes. See Figures 8.4 and 8.5 for Fi. Fa. examples.

**Important:** You must have three inches of blank space at the top of each Fi. Fa. This procedure applies to any document recorded in the Clerk of Superior Court’s office.4

**Important:** The Tax Commissioner is required to sign an execution for taxes, and the signature must indicate his or her official capacity. A tax execution which is signed by the commissioner as an individual without the words “Tax Commissioner” or which does not indicate on its face his or her official capacity is not a legal process. A form execution with blank spaces bearing the official printed signature of the commissioner and filled out at his or her direction is valid.

---

3 O.C.G.A. 48-3-3
4 O.C.G.A. 15-6-61(a)10
**GEORGIA**  
________  COUNTY  

**Fieri Facias**

<table>
<thead>
<tr>
<th>YEAR</th>
<th>FI. FA. NUMBER</th>
<th>PROPERTY DESCRIPTION</th>
<th>STATE OF GEORGIA, ___ COUNTY VS.</th>
</tr>
</thead>
<tbody>
<tr>
<td>[year]</td>
<td>[fi. fa. number]</td>
<td>[fi. fa. number, property type, and street address]</td>
<td>[taxpayer and/or business name]</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>TAX</th>
<th>PENALTY</th>
<th>FLFA.</th>
<th>INTEREST</th>
<th>LEGAL COST</th>
<th>TOTAL DUE</th>
</tr>
</thead>
<tbody>
<tr>
<td>[$ amt]</td>
<td>[$ amt]</td>
<td>[$ amt]</td>
<td>[$ amt]</td>
<td>[$ amt]</td>
<td>[total of line]</td>
</tr>
</tbody>
</table>

TO ALL AND SINGULAR THE SHERIFFS AND CONSTABLES OF THIS STATE GREETINGS:

YOU are hereby required, that of the goods and chattels, lands and tenements of the stated named taxpayer, you cause to be made by levy and sale sufficient thereof to make the sum of the dollars and cents within shown, the amount of state, county, and applicable school taxes and/or applicable sanitary assessment for the stated year; the further Fieri Facias sum as stated for this Fieri Facias and sufficient amount to cover interest on execution for delinquent taxes at the rate specified in O.C.G.A. §48-2-40 from December 31 of stated year, until settled, together with all costs that may hereafter accrue; and have you the said sum of money to be paid to me upon collection thereof, to be rendered to the State and County, the Principal, Penalties, Fieri Facias, Interest and legal Costs aforesaid; and have you then and there this writ. Given under my hand and official signature, this ___ day of ______ the stated year shown.

__________________________________  
[insert name]  
Tax Commissioner and Ex-Officio Sheriff

**Entry and Notice of Levy for Tax Sale**

To satisfy the above Fieri Facias, incorporated herein, I have levied upon the following described property, as property of named defendant, and served the within notice of levy to defendant and/or current owner and to tenant in possession, if any, this ______, ______ [insert month, year].

TO OWNER/TENANT:  
DEFENDANT:  

[insert owner/tenant name and business if applicable]  
[insert owner/tenant name and business if applicable]

FURTHER DESCRIBED AS:  
[insert property description]

Levied on ______ [insert date] for the amount of $ ______ [insert amount] to satisfy certain state and county fieri facias for tax, interest and legal costs for year(s) ______ [insert applicable years].

---

**Figure 8.4** Fieri Facias with Levy Entry and Notice
<table>
<thead>
<tr>
<th>Year</th>
<th>Fi. Fa. No.</th>
<th>Property Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>_____</td>
<td>___________</td>
<td>________________________</td>
</tr>
</tbody>
</table>

STATE OF GEORGIA

COUNTY OF ____________

VERSUS

__________________________ [insert taxpayer’s name]

<table>
<thead>
<tr>
<th>Tax Penalty</th>
<th>Fi. Fa.</th>
<th>Interest</th>
<th>TOTAL DUE</th>
</tr>
</thead>
<tbody>
<tr>
<td>$_____</td>
<td>$______</td>
<td>$_______</td>
<td>$_________</td>
</tr>
</tbody>
</table>

TO ALL AND SINGULAR THE SHERIFFS AND CONSTABLES OF THIS STATE.

GREETINGS:

YOU ARE HEREBY COMMANDED, that of the goods, chattels, lands and tenements of the stated taxpayer, you cause to be made by levy and sale sufficient thereof to make the sum of the dollars and cents within shown, the amount of school, state and county taxes for the stated year, the further Fi. Fa. sum as stated for the Fi. Fa. and a sufficient amount to cover interest on said principal taxes at the rate of ________ per annum, beginning __________ until settled, together with all costs that may hereinafter accrue; and have you the said sum of money to be paid to me upon collection thereof, to be rendered to the state and county, the principal, penalties, interest and costs aforesaid; and have you then and there this writ.

This the _______ day of ________ , ________ .

<table>
<thead>
<tr>
<th>COUNTY TAX COMMISSIONER</th>
</tr>
</thead>
<tbody>
<tr>
<td>__________, Georgia, _____[insert zip code]</td>
</tr>
<tr>
<td>Ex-Officio Sheriff, ________ County</td>
</tr>
<tr>
<td>State of Georgia</td>
</tr>
</tbody>
</table>

---

**Figure 8.5** Fieri Facias without Levy Entry and Notice
Recording Fi. Fa.’s

After the Tax Commissioner issues the Fi. Fa., he or she should also record the execution on the GED in the Superior Court Clerk’s Office. Recording the execution constitutes a record tax lien upon the taxpayer’s property.\(^5\)

You will place a large number of Fi. Fa.’s with the clerk each year. Because you are a heavy user of the GED, develop methods to help your clerk record large numbers of Fi. Fa.’s. The key is to work with your clerk to determine a system that is beneficial to both of you and does not cause an undue burden on another officer in the county.

The execution should be recorded in the GED in both the county where the taxpayer resides and the county where the property is situated.\(^6\)

**Important:** Record Fi. Fa.’s as quickly as possible. The existence of a recorded lien aids in collecting by giving notice to anyone that checks court records. For example, many businesses establish open accounts with vendors who check for any liens before issuing lines of credit. Recording each Fi. Fa. is an important part of your duties. After you issue and record the Fi. Fa., the information remains in effect for seven years or until canceled.

Canceling Fi. Fa.’s

When a taxpayer pays his or her overdue taxes in full, the Fi. Fa. must be canceled. You can cancel a Fi. Fa. before or after the Fi. Fa. is recorded. Record the entry of cancellation on the GED as soon as possible after the taxpayer clears their account.\(^7\)

Following the Cancellation Process

When a delinquent taxpayer pays a Fi. Fa. in full, the Fi. Fa. must be satisfied of record in every county in which it was originally recorded. To cancel a Fi. Fa. that is no longer outstanding, perform these steps:

1. Make an entry on the Fi. Fa. that states the Fi. Fa. is now satisfied. This entry of cancellation is made using a rubber stamp. See the following example for information contained on a rubber stamp used to cancel a Fi. Fa.

---

\(^5\) O.C.G.A. 48-3-21  
\(^6\) O.C.G.A. 48-3-5 and 15-16-10  
\(^7\) O.C.G.A. 48-3-28
2. Present the satisfied Fi. Fa. to the Clerk of Superior Court for entry of cancellation on the GED. After the clerk cancels the Fi. Fa. in the original GED entry, they make an “Entered Satisfied” or “Satisfied on the Records” entry onto the Fi. Fa.

3. Mail the canceled Fi. Fa. to the taxpayer with a letter of transmittal. A letter of transmittal could be as simple as a brief letter stating that their canceled Fi. Fa. is enclosed along with a statement that you hope the taxpayer remains current on their future tax bills.

Important: The Collection Officer should be the person responsible for canceling the Fi. Fa. on the record — not the taxpayer. When you cancel the Fi. Fa., remember to collect the cancellation fee.

Enforcing Fi. Fa.'s (Ex-Officio Sheriff/Deputies)

Enforcing Fi. Fa.'s includes levying on (seizing) property. Not everyone can enforce a Fi. Fa., because while enforcing the Fi. Fa. the person doing so must act in a way that would be considered trespassing under law if it were not for the writ of Fi. Fa. that they are carrying out.8

It is against the law for a person to intentionally interfere with a levy if the levy is carried out by authorized personnel.9

Qualifying to Act Under a Writ of Fi. Fa.

Only sheriffs, Ex-Officio Sheriffs or their deputies can act under a writ of Fi. Fa. to seize real (or personal) property.10

---

8 Dean v. State, 9 Ga. App. 303<A>
9 O.C.G.A. 48-3-27
10 O.C.G.A. 48-3-6
The sheriff appoints the Tax Commissioner as an Ex-Officio Sheriff so he or she can collect taxes due the state and county by levy and sale under tax execution. Tax Commissioners who are compensated on a salary basis or a part-salary and part-commission basis and who act as Ex-Officio Sheriffs are entitled to a supplement of $349.78 per month for their services. The appointment as Ex-Officio Sheriff should be in writing from the sheriff and administered under oath by the Probate Judge. The appointment and oath must then be recorded in the Probate Court records. A new appointment should be made for each term of office and with each new sheriff or Tax Commissioner.

Tax Commissioners acting as Ex-Officio Sheriffs may appoint one or more of their employees as Deputy Ex-Officio Sheriffs. An employee who has not been duly appointed and deputized by his or her Tax Commissioner may not seize property in obedience to a writ of Fi.Fa., as such action would be paramount to trespass and theft.

The statutes that apply to oaths are O.C.G.A. 45-3-5 and 45-3-7 through 45-3-10.

Your appointment as Deputy Ex-Officio Sheriff should be in writing from the Tax Commissioner and administered under oath. The oath may be administered by the Ex-Officio Sheriff if he or she was sworn in by a Probate Judge and the appointment was recorded in the Probate Court records. The Ex-Officio Sheriff must use the same oath they took to swear in a Deputy Ex-Officio Sheriff. Keep a record of the deputization in your office. It is recommended that you keep a separate file in the office for all deputizations. The appointment could also come from a Probate Judge, and, if so, the appointment and oath must then be recorded in the Probate Court records. A new appointment should be made for each term of office and with each new sheriff or Tax Commissioner.

**Important:** If the swearing-in process is not completed or is performed incorrectly, you do not have the authority to act as a Deputy Ex-Officio Sheriff.

As a Deputy Ex-Officio Sheriff, it is recommended (but not required by law) that you carry photo identification signed by your Tax Commissioner/Ex-Officio Sheriff stating that you are duly appointed and sworn as Deputy Ex-Officio Sheriff. It is also recommended that you carry a serial numbered badge. Present your identification and badge along with the writ of Fi. Fa. before attaching and seizing personal property if you have those forms of identification.

Figure 8.7 shows an example of an Ex-Officio Sheriff designation which the sheriff gives to the Tax Commissioner.

---

11 O.C.G.A. 48-5-137
Ex-Officio Sheriff Designation

STATE OF GEORGIA
COUNTY OF

I, _____________________ being the duly elected sheriff of ___________________
County, Georgia, in accordance with Official Code of Georgia Annotated 48-5-137, do hereby authorize _________________________, duly elected Tax Commissioner of ___________________ County, to act as an ex-officio sheriff, insofar as to enable him to collect the taxes due to said State and County, by levy and sale under tax execution.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this the_____day of _____,____.

___________________________________________(SEAL)

Sheriff, ________________________________

County

Figure 8.7 Ex-Officio Sheriff Designation

Figure 8.8 shows an example of a Deputy Ex-Officio Sheriff designation which the Tax Commissioner can give to his or her employees, along with a signed oath by the newly appointed Deputy Ex-Officio Sheriff. (If the Ex-Officio Sheriff administers the oath instead of the Probate Judge, the Ex-Officio Sheriff must use the same oath they took for the swearing in to be valid.)
Deputy Ex-officio Sheriff Designation

STATE OF GEORGIA,               COUNTY

By virtue of Authority vested in me as Ex-Officio Sheriff of said County, as provided in O.C.G.A. 48-5-137, I do hereby appoint:

__________________________________ [insert Deputy Ex-Officio Sheriff's name]
__________________________________ [insert address]
__________________________________ [insert address]

as Deputy Ex-Officio Sheriff of the Tax Commissioner's Office of said County, for and during my term of office, beginning __________________________[insert date the appointment takes place].

The powers and duties shall be the same as those vested in me as Ex-Officio Sheriff of said office, while acting as Deputy Ex-Officio Sheriff in the levy and collection of taxes, and the above named individual shall be required to faithfully perform the duties of said office.

Given under my hand and official signature, this ___ day of ______, _______ [insert month and year].

__________________________________
Tax Commissioner Signature Here

[insert name], Tax Commissioner and Ex-Officio Sheriff of County, Georgia

STATE OF GEORGIA, ________________COUNTY

"I, as Deputy Ex-Officio Sheriff of the county to which I am appointed, do swear that I will faithfully discharge the duties required of me as Deputy Ex-Officio Sheriff, in the levy and collection of taxes, and that I will search out and make a return of all defaulters, and all taxable property not found on the Tax Commissioner's digest, or not returned according to law, and that I will pay over all taxes collected to me, and will, to the best of my ability, carry out all the requirements made upon me by the tax laws, so help me God."

__________________________________
Deputy Ex-Officio Sheriff's Signature Here
[insert name], Deputy Ex-Officio Sheriff

Sworn to and subscribed before me this ______ day of ________, ________.

__________________________________
Probate Court Judge's Signature or Ex-Officio Sheriff's Signature Here
[insert name], [insert title] of ________ County, Georgia

Figure 8.8 Deputy Ex-Officio Sheriff Designation
The entire levy procedure is based on giving each taxpayer due process. Due process requires sending required notices and completing specific information within certain time periods. The following flow chart lists the procedures you must follow to comply with due process.

Flow Chart:

- **30 Days**
  - 30 Day Notice before issuing Fi.Fa. 48-3-3
  - Issue and Record Fi.Fa. 48-3-3 & 48-5-161
- **5 Days**
  - Levy 48-4-3
  - Notice to Owner and Tenant within 5 days of Levy 9-13-13
- **20 Days**
  - Notice to Holder of Mortgages & Liens 20 days prior to Advertising 48-3-9
  - Advertising – 4 consecutive weeks before Sale 9-13-140 & 142
- **4 Weeks**
  - 10 day notice to Defendant 48-4-1
  - Sale Day First Tuesday of Month
- **25 Days**
  - Notice to IRS 25 days before Sale (if Federal Tax Lien) IRS Publication 786
Notes:
OTHER DUTIES

This chapter describes other collection duties of the tax commissioner, the duties of the registrar, the names of the various records and their retention periods, the procedures for e-mail, the penalties for misconduct, and the duties of the tax commissioner upon leaving office.

Contents

Other Collection Duties ................................................................. 9.3
  Collecting Municipal Taxes ......................................................... 9.3
  Collecting Service Fees ............................................................. 9.3
  Collecting Garbage/Solid Waste Fees .......................................... 9.3
  Collecting Business License Fees ................................................. 9.4
Registrar ................................................................. 9.4
Open Records and Retention ..................................................... 9.5
  Adjustments or Relief Orders ................................................... 9.9
  Affidavit of Missing Tag/Renewal Decal ...................................... 9.9
  Applications for Exemptions, Expired ......................................... 9.9
  Bank Statements, Canceled Checks, Deposit Slips & Reconciliation... 9.9
  Bankruptcy File ................................................................. 9.9
  Cash Book ............................................................................ 9.10
  Cash Receipt Books ................................................................. 9.10
  Cash Register Journal Tape Files ................................................ 9.10
  Distribution Worksheet File ....................................................... 9.10
  Delinquent Tax Notices ............................................................. 9.11
  Fi.Fa. Files ......................................................................... 9.11
  Intangible Tax Collection File .................................................... 9.11
  Mobile Home Tax Decal ............................................................. 9.11
  Not on Digest (N.O.D.) File ........................................................ 9.12
  Reports and Correspondence File ................................................ 9.12
  Tax Digest File ...................................................................... 9.12
  Tax Execution Docket ............................................................... 9.13
  Unpaid Taxes Reports File ........................................................ 9.13
Records Not Covered By This Schedule ......................................... 9.13
Protecting Vital Records ............................................................ 9.14
Local Government Original (Paper) Records Acquisition Policy ....... 9.14
Contact Information ................................................................. 9.15
Penalties and Interest ................................................................. 9.16
  General .............................................................................. 9.16
Property Taxes - Real and Personal Property ................................ 9.17
  Penalties: ............................................................................ 9.17
    Late Payment of Tax ............................................................... 9.17
    Late Return of Property .......................................................... 9.18
    Breach of Covenants ............................................................ 9.18
    Criminal ........................................................................... 9.19
Interest: ................................................................. 9.20
Late Payment of Tax ............................................. 9.20
Breach of Covenants ............................................. 9.20
Appeals .................................................................. 9.21
Motor Vehicles ...................................................... 9.22
Penalties ............................................................. 9.22
Interest .................................................................. 9.22
Mobile Homes ...................................................... 9.22
Penalties ............................................................. 9.22
Interest .................................................................. 9.23
Motor Vehicles ...................................................... 9.22
Penalties ............................................................. 9.22
Interest .................................................................. 9.23
Motor Vehicles ...................................................... 9.22
Penalties ............................................................. 9.22
Interest .................................................................. 9.24
Public Utilities ...................................................... 9.24
Penalties ............................................................. 9.24
Interest .................................................................. 9.25
Recording Intangible ............................................. 9.25
Penalties ............................................................. 9.25
Interest .................................................................. 9.25
Criminal ............................................................... 9.26
Property .............................................................. 9.26
Mobile Home ...................................................... 9.28
Recording Intangible ............................................. 9.28
Homestead ........................................................... 9.28
Other ..................................................................... 9.29
Homestead ........................................................... 9.29
Deferred Tax .......................................................... 9.30
Fees ........................................................................ 9.31
Executions ............................................................. 9.32
Leaving Office .......................................................... 9.33
Letter to Governor ................................................... 9.34
Listing of Unpaid Taxes ........................................... 9.35
Closeout Audit ....................................................... 9.35

Tables

Table 9.1 – Retention Schedules............................................. 9.6
Other Duties

Other Collection Duties

By agreement in some counties and by local authority provided for by the General Assembly in other counties, a number of tax commissioners collect various fees such as business license fees, street lighting fees, fire protection fees, garbage fees, etc. The general law does not require the tax commissioner to perform these functions and in fact the Georgia Supreme Court has held that these types of fees are not “taxes” and therefore do not come under the provision of general law that requires tax commissioners to collect all county taxes.

Collecting Municipal Taxes

A county and a municipality wholly located within the county may, with the approval of the tax commissioner, contract for the tax commissioner to collect municipal taxes in the same manner as county taxes. The contract must specify an amount to be paid to the county that will substantially cover the costs to the county for collecting these taxes. As an alternative, the tax commissioner is authorized to contract for compensation from the municipality for the collection of taxes in addition to that compensation already being paid him/her by the county.

Collecting Service Fees

An ordinance or resolution must be enacted by the county governing authority to authorize the tax commissioner, or other designated official, to collect delinquent local service fees. This act gives the designated person the same power that the tax commissioner has in collecting delinquent taxes. Below is an example from an ordinance or resolution, based on language used in local government charters prepared by the Carl Vinson Institute of Government:

The collection of all delinquent fees shall be as provided by state law for the collection of delinquent property taxes by counties.

Collecting Garbage/Solid Waste Fees

Any city, county, or authority that operates a solid waste handling facility may provide solid waste collection services, or both, and can levy and collect taxes, fees, or assessments. They shall be further authorized by ordinance or resolution for the collection of taxes, fees, or assessments due a city, county, or authority in the same manner as authorized by law for the enforcement of the collection and payment of state taxes, fees, or assessments.

Any such ordinance or resolution enacted by a county governing authority may provide that the tax commissioner or tax collector of such county shall be the officer charged with the enforcement of its provisions.

---

1 O.C.G.A.§48-5-359.1
2 O.C.G.A. §12-8-39.3
General law does specifically authorize counties that operate a solid waste handling facility or provide solid waste collection services or both to provide for the collection of these fees by the tax commissioner but only with his/her concurrence.

**Collecting Business License Fees**

Depository financial institutions are subject to state and local taxation to the same extent as other business corporations in Georgia.\(^3\)

Municipalities and counties may each levy and collect a business license tax from depository financial institutions having an office located within their respective jurisdictions at a rate not to exceed 0.25 percent of the Georgia gross receipts of said depository financial institutions. Municipalities and counties may provide that the minimum annual amount of such levy upon any depository financial institution shall be not more than $1,000.\(^4\)

An ordinance or resolution must be enacted to collect a business license tax giving the county or municipality the authority to assess and collect this tax. \(^5\)

Forms necessary for the collection of these fees may be obtained from the Georgia Department of Revenue.

**Registrar**

This position is responsible for ensuring that all voter registration in the county is carried out in compliance with applicable laws and regulations and for assisting with elections as needed. The registrar is responsible for the following listing of duties.

- The registrar performs all tasks related to the maintenance of accurate voter registration records, such as adding and deleting voters, purging registration lists of voters not voting during the last three-year period, posting voting information to cards and computer, and making requested changes in the voter registration records.

- Acts as receptionist for the office and responds to inquiries regarding voter registration by telephone and in person.

- Prepares poll lists for all elections.

- Assists in conducting voter registration drives.

- Distributes voter lists, tapes and statistical information to government agencies and qualified individuals or groups.

- Directs absentee voting during elections by performing tasks such as writing instructions for absentee voting, supervising issuing of ballots, and checking applications.

---

\(^3\) O.C.G.A. §48-6-90.1  
\(^4\) O.C.G.A. §48-6-93 (a), 48-6-95  
\(^5\) O.C.G.A. §48-6-93(c)
Other Duties

- Assists with elections, as needed, by preparing the necessary forms.
- Issues affidavits of voter registration cards upon requests.
- Maintains files of voter registration and office records
- Performs related work as required.

As provided by the Georgia Election Code, the tax commissioner might be required to serve as chief deputy registrar to the board of county registrars.\(^6\)

Open Records and Retention

The creation and use of records is an integral part of the daily work routine in government offices. These records are increasing in volume and complexity from the impact of state and federal laws, audit requirements, a growing population, and the demand for more public services. Therefore a method of disposal is necessary to relieve the tax commissioner from liability. The State-Wide Retention Schedules have the effect of law, and utilized properly are the most effective means to disposing of records. On the following pages is an alphabetical listing of the retention schedules and the appropriate retention period.

Retention schedules are periodically updated. Please refer to the Georgia Archives website at www.georgiaarchives.org to view or search local government retention schedules.

Vital Records are required to be duplicated and stored offsite. Storage is usually a central location in the county maintained by the governing authority, for all vital records.

---

\(^6\) O.C.G.A. 21-2-213(c)
<table>
<thead>
<tr>
<th>393</th>
<th>Adjustments or Relief Orders</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Description:</strong></td>
<td>Record of adjustment of tax as listed in tax digest</td>
</tr>
<tr>
<td><strong>Retention:</strong></td>
<td>7 years</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>394</th>
<th>Affidavits of Missing Tag or Missing Renewal Decal</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Description:</strong></td>
<td>Inventory report form MVA-41</td>
</tr>
<tr>
<td><strong>Retention:</strong></td>
<td>3 years</td>
</tr>
<tr>
<td><strong>Legal Citation:</strong></td>
<td>O.C.G.A. 40-2-132</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>196</th>
<th>Alcoholic and Malt Beverage Tax Reports</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Description:</strong></td>
<td>Reports of alcohol sold and amount of taxes paid</td>
</tr>
<tr>
<td><strong>Retention:</strong></td>
<td>2 years or until audited</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>177</th>
<th>Applications for Exemption, Expired</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Description:</strong></td>
<td>Requests for exemption from property taxes based on status as a religious organization, non-profit, or government institution</td>
</tr>
<tr>
<td><strong>Retention:</strong></td>
<td>1 year</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>178</th>
<th>Assessment Appeals Case Files, Closed</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Description:</strong></td>
<td>Appeals by taxpayers for reconsideration of the assessed value of their property</td>
</tr>
<tr>
<td><strong>Retention:</strong></td>
<td>3 years</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>179</th>
<th>Assessment Notices</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Description:</strong></td>
<td>Legal notices to taxpayers that their property will be reassessed for its tax value</td>
</tr>
<tr>
<td><strong>Retention:</strong></td>
<td>3 years</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>396</th>
<th>Bankruptcies</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Description:</strong></td>
<td>Records relating to claims against bankrupt property owners for taxes due to local government</td>
</tr>
<tr>
<td><strong>Retention:</strong></td>
<td>Dismissed cases: 3 years; Discharged cases: 5 years</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>517</th>
<th>Board of Equalization Appeals</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Description:</strong></td>
<td>Records documenting appeals by citizens to the Board of Tax Equalization</td>
</tr>
<tr>
<td><strong>Retention:</strong></td>
<td>Permanent</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>180</th>
<th>Boat Registrations</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Description:</strong></td>
<td>Reference listing of boats and owners form the state</td>
</tr>
<tr>
<td><strong>Retention:</strong></td>
<td>3 years</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Building Inspection Sheets</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Description:</strong></td>
</tr>
<tr>
<td><strong>Retention:</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>397</th>
<th>Cash Book or Transaction Journal</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Description:</strong></td>
<td>Tax commissioner's general book of accounts</td>
</tr>
</tbody>
</table>
### Cash Receipts or Disbursement Journals/Settlement Book
**Description:** Record indicating receipt of real, personal, intangible and other taxes into county treasury  
**Retention:** 7 years after audit  
**Legal Citation:** O.C.G.A. 48-5-138

### Cash Register Journal Tapes
**Description:** Documents relating to collecting and accounting for tax and license fee monies  
**Retention:** Retain until audited

### Commercial Banks Tax Workpapers
**Description:** Assessments of taxes to be paid by banking institutions in lieu of state income taxes  
**Retention:** 5 years

### County Tax Collections
**Description:** Records of total taxes collected by county  
**Retention:** 5 years

### County Tax Levy
**Description:** Annual resolution fixing tax rates  
**Retention:** Permanent

### Daily Distribution Reports
**Description:** Reports generated to complete PL-65  
**Retention:** 2 years or until state and county audit, whichever is later

### Daily/Monthly Tax Distribution Worksheets
**Description:** Worksheets recording each day's tax collections by category  
**Retention:** 5 years

### Delinquent Tax Notices or Levy Notices
**Description:** Record notifying taxpayer of delinquent payment of tax  
**Retention:** 7 years  
**Legal Citation:** O.C.G.A. 48-3-21

### Delinquent Tax Reports
**Description:** Records of taxes paid and amounts still owed  
**Retention:** 15 years

### Distribution Worksheets/Reports
**Description:** Worksheets recording distribution by category (personal, real, etc.) and Levying Authority (district or entity)
<table>
<thead>
<tr>
<th>Number</th>
<th>Description</th>
<th>Retention</th>
</tr>
</thead>
<tbody>
<tr>
<td>183</td>
<td>Exemption Worksheets</td>
<td>7 years after audit</td>
</tr>
<tr>
<td></td>
<td>Description: Working papers relating to tax reductions for each property owner</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Retention: 1 year after recorded on Home Exemption Application</td>
<td></td>
</tr>
<tr>
<td>184</td>
<td>Federal Aviation Administration Aircraft Listings</td>
<td>3 years</td>
</tr>
<tr>
<td></td>
<td>Description: Listing of aircraft registrations</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Retention: 3 years</td>
<td></td>
</tr>
<tr>
<td>200</td>
<td>Fi. Fa. (Fieri Facias) Records, Taxation</td>
<td>7 years</td>
</tr>
<tr>
<td></td>
<td>Description: Preliminary action against taxpayers for delinquent taxes</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Retention: 3 years whether entered on GED or not</td>
<td></td>
</tr>
<tr>
<td>185</td>
<td>Financing Statements (Chattel Mortgages)</td>
<td>3 years</td>
</tr>
<tr>
<td></td>
<td>Description: Financial instruments providing security for debts</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Retention: 1 year after expiration of mortgage</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Gas Tax Reports</td>
<td>7 years</td>
</tr>
<tr>
<td></td>
<td>Description: Report of county gas tax collection</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Retention: 7 years</td>
<td></td>
</tr>
<tr>
<td>186</td>
<td>Homestead Exemptions</td>
<td>3 years</td>
</tr>
<tr>
<td></td>
<td>Description: Requests for exemption from property taxes in compliance with the Homestead Exemption Act</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Retention: 3 years after expired</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Insolvent List</td>
<td>7 years</td>
</tr>
<tr>
<td></td>
<td>Description: List of taxes uncollectible</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Retention: 7 years</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Legal Citation: O.C.G.A. 48-5-131</td>
<td></td>
</tr>
<tr>
<td>202</td>
<td>Insurance Premium Tax Records</td>
<td>5 years</td>
</tr>
<tr>
<td></td>
<td>Description: Records on taxes collected from insurance companies</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Retention: 5 years</td>
<td></td>
</tr>
<tr>
<td>402</td>
<td>Intangible Recording Tax Collection</td>
<td>3 years</td>
</tr>
<tr>
<td></td>
<td>Description: Record of intangible taxe due and paid</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Retention: 3 years</td>
<td></td>
</tr>
<tr>
<td>403</td>
<td>Issuing Officer’s Reports</td>
<td>5 years</td>
</tr>
<tr>
<td></td>
<td>Description: MVA-13 form.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Retention: 5 years</td>
<td></td>
</tr>
<tr>
<td>187</td>
<td>Listing of Real Property</td>
<td></td>
</tr>
</tbody>
</table>


<table>
<thead>
<tr>
<th>Number</th>
<th>Description</th>
<th>Retention</th>
</tr>
</thead>
<tbody>
<tr>
<td>188</td>
<td>Mobile Home Exemptions, Expired</td>
<td>Retain for useful life</td>
</tr>
<tr>
<td>405</td>
<td>Mobile Home Tax Decals</td>
<td>2 years</td>
</tr>
<tr>
<td>201</td>
<td>Monthly Reports of Hotel-Motel Taxes</td>
<td>5 years</td>
</tr>
<tr>
<td>404</td>
<td>Motor Vehicle Journal Entries</td>
<td>7 years</td>
</tr>
<tr>
<td>406</td>
<td>Motor Vehicle Tags/Decals</td>
<td>3 years</td>
</tr>
<tr>
<td>203</td>
<td>Not on Digest Records</td>
<td>14 years</td>
</tr>
<tr>
<td>204</td>
<td>Paid Tax Bill Receipts</td>
<td>3 years</td>
</tr>
<tr>
<td>407</td>
<td>Paid Tax Reports</td>
<td>3 years</td>
</tr>
<tr>
<td>189</td>
<td>Personal Property Appraisals</td>
<td>2 years after superseded</td>
</tr>
<tr>
<td>190</td>
<td>Personal Property Record Cards</td>
<td>7 years after property is sold</td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
<td></td>
</tr>
<tr>
<td>-------</td>
<td>-----------------------------------------------------------------------------</td>
<td></td>
</tr>
</tbody>
</table>
| 191   | **Personal Property Returns**  
**Description:** Record of value for personally owned property such as boats, equipment, and businesses  
**Retention:** 7 years |
| 192   | **Real Property Record Cards**  
**Description:** Tax history of each parcel of land in the county  
**Retention:** Permanent |
| 409   | **Reports of Title Certificates, Tag Reports, and Temporary Permits**  
**Description:** MVA-12 form. Record informing the Department of Revenue of vehicle transfers of ownership  
**Retention:** 5 years |
| 193   | **Sales Ratio Studies**  
**Description:** Analysis of the sale of property as compared to the tax value of property  
**Retention:** 10 years |
| 205   | **School Tax-Homestead Exemptions, Expired**  
**Description:** Applications for homestead exemption from property owners aged 62 or more  
**Retention:** 2 years |
| 194   | **Tax Assessment Errors and Adjustments**  
**Description:** Record of additions to or removals from the tax digest because of errors  
**Retention:** 7 years |
| 195   | **Tax Digests**  
**Description:** List of taxpayers and assessed value of real and personal property  
**Retention:** 14 years |
| 206   | **Tax Error and Release Orders**  
**Description:** Requests for credit allowance pertaining to liabilities shown on the tax digest  
**Retention:** 15 years |
| 411   | **Tax Execution Dockets/Delinquent Lists**  
**Description:** Record of land and lot sales for delinquent taxes  
**Retention:** 7 years |
| 207   | **Tax Sale Advertisements**  
**Description:** Newspaper advertisements for sale of property for tax reasons  
**Retention:** 15 years |
|       | **Tax Sales File**  
**Description:** Record of property sold for delinquent taxes including advertisements |
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Retention</th>
</tr>
</thead>
<tbody>
<tr>
<td>410</td>
<td><strong>Transaction Edit Journals or Cash Books</strong>&lt;br&gt;<strong>Description:</strong> Ledgers and journals showing details of daily tax receipts for either or both real estate or personal property taxes</td>
<td><strong>RetentionPolicy:</strong> 5 years</td>
</tr>
<tr>
<td>412</td>
<td><strong>Unpaid Taxes Reports</strong>&lt;br&gt;<strong>Description:</strong> Reports listing delinquent taxpayers</td>
<td><strong>Retention:</strong> 30 days or until updated</td>
</tr>
</tbody>
</table>
Adjustments or Relief Orders\textsuperscript{7}

A record of the adjustment of tax as listed in a tax digest that generally shows the name, bill number, description, and purpose and why the bill was adjusted. It may be an adjustment due to error, disbursement of county funds of relief case, or a N.O.D. ‘not-on-digest’. This may also include relief due to Years Support. It is used as a supplement to the tax digest. Is usually arranged chronologically by date and may also be arranged alphabetically by the taxpayer's name.

*Retention of Record Copy: Retain 7 years*

Affidavit of Missing Tag or Missing Renewal Decal\textsuperscript{8}

This Affidavit of Missing Tag or Missing Renewal Decal, form MVA-41, generally contains the tag or decal symbol, number, beginning and ending numbers, county, agent, date of report and the signature of agent. The form is usually arranged chronologically by week.

*Retention of Record Copy: Retain 3 years.*

Applications for Exemptions, Expired

Requests/applications for exemptions from property taxes based on status as a religious organization, non-profit or government institution. These applications have been revoked or removed and are no longer applicable to the digest.

*Retention of Record Copy: Retain 1 year.*

Bank Statements, Canceled Checks, Deposit Slips & Reconciliation's\textsuperscript{9}

The following documents, bank statements, cancelled checks and deposit slips, record transactions in the tax commissioner's bank accounts showing all activity into and out of the accounts. They are usually arranged chronologically by the fiscal year, then by the month.

*Retention of Record Copy: Retain 5 years or until audit, whichever is later.*

Bankruptcy File\textsuperscript{10}

Records relating to claims against bankrupt property owners for taxes due to the county. They generally consist of bankruptcy notifications from the Federal Bankruptcy Court, a copy of the county’s claim, and any other evidence to support this claim. It is usually arranged alphabetically by name of the taxpayer.

*Retention of Record Copy: Dismissed retain 3 years, Discharged retain 5.*

Cash Book\textsuperscript{11}

\textsuperscript{7} Retention Schedule Number - 83-329
\textsuperscript{8} Retention Schedule Number - 83-330; O.C.G.A. 40-2-132
\textsuperscript{9} Retention Schedule Number - 79-180
\textsuperscript{10} Retention Schedule Number - 83-331
\textsuperscript{11} Retention Schedule Number - 79-181; O.C.G.A. 48-5-138
The tax commissioner's general book of accounts generally lists by account, the date, the debits, the credits, and the cash flow for the month. The accounts are usually arranged in chronological order; i.e. in numerical order, by the date, or by the account number.

Retention of Record Copy: Retain 7 years after audit.

Cash Receipt Books\(^\text{12}\)

A record indicating receipt of real, personal, intangible and other taxes into the county treasury. This generally indicates the taxpayer’s name, address, parcel of land number, bill number, receipt number, tax breakdown of monies collected, who paid, disbursement of taxes i.e., schools, state, county, etc., and the date. It is usually arranged chronologically by date, then alphabetically by name.

Retention of Record Copy: Retain 7 years after end of Term of Office. NOTE: This is a Vital Record.

Cash Register Journal Tape Files\(^\text{13}\)

Documents relating to collecting and accounting for the tax collection and the vehicle license fee payments. They include cash register or adding machine tapes and the daily cash reports. It’s usually arranged chronologically by day.

Retention of Record Copy: Retain until audited.

Distribution Worksheets File\(^\text{14}\)

Worksheets that generally show each day's tax collections by category such as motor vehicles, mobile homes, property, intangibles, interest, f.i.f.a.’s., commissions, and totals. Tax collections can be broken down into an allocation of revenues to state, county, city, and school, bond funds and totals. The monthly worksheets generally indicate ad valorem taxes for mobile homes and vehicles and usually show the revenues disbursed among the state, county, city, and school, bond funds and totals. The worksheets are usually arranged chronologically by the date.

Retention of Record Copy: Retain 7 years after audit.

\(^{12}\) Retention Schedule Number - 83-332
\(^{13}\) Retention Schedule Number - 79-182
\(^{14}\) Retention Schedule Number - 83-333
Delinquent Tax Notices\textsuperscript{15}

This is a record that notifies the taxpayer about their delinquent payment of tax. This record generally shows the name of taxpayer, the date, and the purpose of the notice. It may be included in the fi.fa. file and is usually arranged alphabetically by the delinquent taxpayer's name.

*Retention of Record Copy: Retain 15 years. NOTE: This is a Vital Record.*

Fi. Fa. (Fieri Facias) Files\textsuperscript{16}

A legal action that is taken by the county to collect delinquent taxes with the confiscation of property. This process generally includes unpaid tax receipts, delinquent tax notices, citations issued by the court, a delinquent tax record, and a report of sales.

*Retention of Record Copy: Retain 7 years beyond execution expiration date.*

Intangible Tax Collection File\textsuperscript{17}

A record of intangible tax due and paid generally showing the grantor, the grantee, face value, the date signed, penalty and the total amount. This record is usually arranged alphabetically by the name of the grantee but may also be arranged chronologically.

*Retention of Record Copy: Retain 3 years or until audit, whichever is later.*

Mobile Home Tax Decal\textsuperscript{18}

This form, PT-40, is used to collect the annual ad valorem tax. It usually shows the location permit number, the county and date, the previous year’s permit number and the issuing county. It also shows the manufacturer and identification number, the model name or number, the year model, the size, cost, and description of structural additions and the date additions were added. The form also asks for the location of the mobile home, the owner’s name and address, the signatures of the collector and owner. These forms are usually arranged alphabetically by the taxpayer’s name.

*Retention of Record Copy: Retain 5 years.*

\textsuperscript{15} Retention Schedule Number - 83-334
\textsuperscript{16} Retention Schedule Number - 79-183
\textsuperscript{17} Retention Schedule Number - 79-185
\textsuperscript{18} Retention Schedule Number - 83-337
Not on Digest (N.O.D.) File\textsuperscript{19}

This file contains information not appearing on the tax digest such as omissions, errors or corrections. It will show the taxpayer's name, address and the description of property as well as the market value, map reference, assessment values and the tax bill amounts. It is used as a supplement to the tax digest and is usually arranged chronologically by year, then alphabetically by the taxpayer's name.

\textit{Retention of Record Copy: Retain 14 years.}

Reports and Correspondence File\textsuperscript{20}

Thee records are of a general facilitative nature created or received in the course of administering programs. Included are such records as the following:

- Correspondence of a routine or repetitive type, such as requests for information
- Reference materials, sometimes of a technical nature, used, but not created by the office.
- Daily, weekly or monthly office activity reports that are summarized in annual reports or which relate to routine activities.
- Personnel data on office staff that is duplicated in personnel office files.
- Purchase orders; travel expense statements or similar financial papers, which are duplicated in fiscal office files.
- Daily or weekly work assignments of the office staff.
- Suspense or follow-up files that duplicate copies of papers filed elsewhere.
- Circular letters, directives or similar papers received from other offices.
- Rough drafts or notes created in compiling reports or studies.

\textit{Retention of Record Copy: Retain 3 years or until no longer needed for reference.}

Tax Digest File\textsuperscript{21}

This file generally shows the name and address of the taxpayer, the type of property, map code, description and location, assessed valuation, exemptions, total tax billed, breakdown of state and local allocations, and evidence of payment. Adjustments to the tax bill may also be annotated. It is usually arranged chronologically by year, then alphabetically by the taxpayer's name.

\textit{Retention of Record Copy: Retain 14 years.}

\textsuperscript{19} Retention Schedule Number - 83-338
\textsuperscript{20} Retention Schedule Number - 83-155
\textsuperscript{21} Retention Schedule Number - 79-190
Tax Execution Docket\textsuperscript{22}

This contains the record of land and lot sales because of delinquent taxes. It generally shows the date turned over to the sheriff for collection, the name of the delinquent owner, description of the tract or lot, date and amount of sale, to who sold, the delinquent tax, penalties and costs, and the amount due the delinquent owner. This information may be included in the fi.fa. file. It is usually arranged chronologically by year then alphabetically by the delinquent taxpayer's name.

Retention of Record Copy: Retain 7 years. \textit{NOTE: This is a vital record.}

Unpaid Taxes Reports File\textsuperscript{23}

This is a report that lists delinquent taxpayers. It will generally show the names of the taxpayer and a breakdown of delinquent taxes. This report may or may not be annotated with an indication of payment. It is usually arranged chronologically by year, then alphabetically by the taxpayer's name.

Retention of Record Copy: 30 days or until updated. \textit{NOTE: This is a vital record.}

Records Not Covered By This Schedule

A local government may have unique or specialized records not addressed by this schedule. These must be addressed by retention schedules initiated by the local government itself. By statute, the following requirements for records schedules are established:

Each office or officer shall recommend to the governing body a retention schedule. This schedule shall include an inventory of the type of records maintained and the length of time each type of record shall be maintained in the office or in a record-holding area. These retention periods shall be based on the legal, fiscal, administrative, and historical needs of the record. Schedules previously approved by the State Records Committee will remain in effect until changed by the governing body\textsuperscript{24}

Each governing body shall approve by resolution or ordinance a records management plan which shall include but not be limited to:\textsuperscript{25}

- The title of the officer who will coordinate the records management program;
- Each retention schedule approved by the governing body; and
- Provisions for maintenance and security of the records.

Protecting Vital Records

\textsuperscript{22} Retention Schedule Number - 79-189
\textsuperscript{23} Retention Schedule Number - 83-342
\textsuperscript{24} O.C.G.A. 50-18-99(d)
\textsuperscript{25} O.C.G.A. 50-18-99(e)
"Vital records" are any record vital to the resumption or continuation of operations, or both; to the re-creation of the legal and financial status of government in the state; or to the protection and fulfillment of obligations to citizens of the state. Records series identified as Vital in this schedule contain information that needs to be duplicated and stored offsite in the case of an emergency or disaster. The information in question would be the most recent version of the record and would be necessary for the agency to continue its statutory function after a disaster.

Examples of this include: the current list of unpaid taxes; current security passwords and protocols; current contracts and leases; recent deposit records; etc.

Local Government Original (Paper) Records Acquisition Policy

The director of the Division of Archives and History certifies that any record identified as “Permanent” is necessary to document the history, organization, functions, policies, decisions, or procedures of the agency or office. Such records must be placed for permanent preservation in the state archives when no longer in current use by the agency or office.

Once records have been transferred to the State Archives, they become the property of the Georgia Archives as the legal custodian of the state’s historical record. These records may be viewed by the public and by the agency during the operating hours of the Archives, but may not be removed. The Division of Archives will provide an agency with copies of records.

A local government will have certain records that are denoted as permanent. Some of these records may also be eligible for transfer to the Georgia Archives under the following criteria:

- Any 18th century record
- Superior court records (pre-1877):
  - Minute books: books containing copies of the accusation and disposition associated with each case
  - Deeds: books containing instruments pertaining to ownership and transfer of ownership of real and personal property
  - Mortgages: records of claims against real property
- Probate court records (pre-1877):
  - Minute books: books containing copies of the accusation and disposition associated with each case
  - Wills: wills of decedents

26 O.C.G.A. 50-18-91
27 O.C.G.A. 45-13-46
Other Duties

- Marriages: records of marriages
- Plats: books containing maps of property

- Records of other local agencies:

Contact Information

Records and Information Management Services
The Georgia Archives
5800 Jonesboro Road
Morrow, GA 30260-1101
Tel: 678-364-3790
Fax: 678-364-3860
Email: rims@sos.state.ga.us
Web: www.GeorgiaArchives.org
Penalties and Interest

The following penalties are to be used expressly by tax commissioners and their staff as a guide to aid them in applying penalty and interest statutes. The information and opinions contained herein should be used as a reference and guide only, and should not be your sole source of information in carrying out the duties of the tax commissioner’s office.

General

**Penalties:**

Penalties imposed by law are part of the tax and are to be collected as such.\(^{28}\)

There is a provision that by written authority the governing authority may waive penalties on a case-by-case basis, or by resolution delegate the tax commissioner or tax collector to make the final determination. Such resolution may establish rules and regulations and establish guidelines to be followed by the tax commissioner or tax collector when granting a waiver of penalties.\(^{29}\)

**Interest:**

Except as expressly provided by law, taxes owed the state or any local taxing jurisdiction shall bear interest at the rate provided for per O.C.G.A. § 48-2-40. This interest rate is indexed annually and is equal to the prime rate as defined in the Code Section plus 3%. Interest is due for each month or fraction of a month from the date the taxes are due until the date the taxes are paid.\(^{30}\)

General law states:

- The tax commissioner shall collect the interest on unpaid taxes and account for such interest.
- Minimum interest on unpaid taxes is $1.
- Unless provided by law, taxpayer shall be afforded 60 days from date of postmark to make full payment before taxes shall bear interest.\(^{31}\)

All interest collected by tax commissioners or tax collectors shall be paid by them to the state and county at the time and in the manner that taxes are required to be paid.\(^{32}\)

The failure of any tax commissioner or tax collector to collect or pay over interest shall constitute malpractice in office.\(^{33}\) A conviction of such malpractice shall subject the offender to removal from office.\(^{34}\)

---

\(^{29}\) O.C.G.A. § 48-5-242
\(^{33}\) O.C.G.A. § 48-5-152
\(^{34}\) O.C.G.A. § 48-5-152
Property Taxes - Real and Personal Property

This section includes all real property including but not limited to leasehold interests, interest less than fee, and all personal property which shall be liable to taxation and shall be taxed, except as otherwise provided by law.

**Penalties**

**Late Payment of Ad Valorem Tax: 120 Days Late = 5% of unpaid tax and additional 5% assessed each 120 days up to cumulative maximum of 20%**

The penalty shall not apply to the following:

- Ad valorem taxes of $500 or less on homesteaded property,
- Homesteaded property acquired during the tax year by a new owner who did not receive a bill and who before acquiring such property resided outside the State of Georgia and if taxes are paid within one year following the due date.

Any city or county authorized as of April 22, 1981 to impose a penalty greater than 10% may continue to do so.

Provides for installment payments of taxes. An installment shall become delinquent on the day following the due date and, upon becoming delinquent, shall be subject to a penalty of 5%.

Counties with special legislation may be able to assess and collect penalties on a schedule different than the 120 days delinquent or an amount other than 5% of tax due provided for under general state law per above.

**Bad Check= 1% of Amount on Check or Money Order (minimum $5)**

Any check or money order tendered as payment of any tax or license fee that is not duly paid when presented to the drawee or issuer for payment shall pay this penalty in addition to any other penalties. Taxpayer is subject to pay all penalties and interest to the same extent as if check or money order had not been tendered.

The tax commissioner is relieved of personal liability if:

- The county commissioners authorize the tax commissioner to receive checks or money orders.
- They follow conditions prescribed by governing authority,
- They send written demand within 30 days,
- 20 days after expiration of the 30 day written demand and within 40 days takes legal action.

---

35 O.C.G.A. § 48-2-44
36 Op. Att'y Gen. U82-37; 81-86; U-84-25; 83-20; U87-15
37 O.C.G.A. § 48-5-23; Op. Att'y Gen. 75-112
38 O.C.G.A. § 48-5-146
Tax Commissioner Procedures

Late Return of Property:

Day after Return Due - Greater of 10% of Tax Due or $1\textsuperscript{39}
Unreturned property assessed after the time for making returns has expired the assessors
shall add a penalty of 10% of the tax or $1 whichever is greater. The tax commissioner
or tax collector shall collect such penalty and pay it into the county treasury.\textsuperscript{40}

Breach of Covenants:

Preferential - Taxes saved that year x factor below:\textsuperscript{41}
The penalty shall be computed for the year the breach occurs by multiplying the taxes
saved times:

- 5 - If breach occurs in First or Second Year
- 4 - If breach occurs Third or Fourth Year
- 3 - If breach occurs in Fifth or Sixth Year
- 2 - If breach occurs in Seventh, Eighth, Ninth, or Tenth Year

Such penalties shall be prorated and distributed to each tax jurisdiction.

Conservation and Residential Transitional - Taxes saved each year x 2\textsuperscript{42}
The penalty shall be computed on the entire tract by multiplying the taxes saved each
year by 2 for each year completed or partially completed.

- Owner age 65 and renewal covenant without lapse for at least three years – Taxes save in year of breach
- Owner entered into covenant for first time after age 67 and owned/inherited 15 years. -Taxes saved in year of breach\textsuperscript{43}
- Conservation covenant breached because of medically demonstrable illness or disability. –Taxes saved in year of breach\textsuperscript{44}
- Conservation covenant breached because of foreclosure-Taxes saved in year of breach\textsuperscript{45}

Such penalties shall be prorated and distributed to each tax jurisdiction.

Forest Land Conservation Use- Taxes saved each year x 2\textsuperscript{46}

The penalty shall be computed on the portion of the tract being breached by multiplying
the taxes saved each year by 2 for each year completed or partially completed.

- Owner age 65 and renewal covenant without lapse for at least three years – Taxes save in year of breach
- Owner entered into covenant for first time after age 67 and owned/inherited 15 years. -Taxes saved in year of breach\textsuperscript{47}

\textsuperscript{39} O.C.G.A. § 48-5-299
\textsuperscript{41} O.C.G.A. § 48-5-7.1
\textsuperscript{42} O.C.G.A. § 48-5-7.4
\textsuperscript{43} O.C.G.A. § 48-5-7.4(q)
\textsuperscript{44} O.C.G.A. § 48-5-7.4(q)
\textsuperscript{45} O.C.G.A. § 48-5-7.4(q)
\textsuperscript{46} O.C.G.A. § 48-5-7.7
\textsuperscript{47} O.C.G.A. § 48-5-7.4(q)
• Conservation covenant breached because of medically demonstrable illness or disability—Taxes saved in year of breach\(^\text{48}\)

• Conservation covenant breached because of foreclosure—Taxes saved in year of breach\(^\text{49}\)

Such penalties shall be prorated and distributed to each tax jurisdiction after the repayment to the State.

**Criminal:**

Failure of Tax Commissioner to Have Returned for Taxation, and Collect Tax = Misdemeanor\(^\text{50}\)

Unlawful for any tax receiver or tax commissioner to fail to have returned for taxation all property required by law, and to collect taxes assessed on all property.

Collection of Taxes prior to Bond Issued and Oath Taken = Misdemeanor\(^\text{51}\)

Unlawful for any tax collector or tax commissioner to collect or attempt to collect any tax before he has given and had approved the necessary bond and security and has taken the oaths of office.

Collection before Digest Approval = Double Amount Attempted to be Collected\(^\text{52}\)

The effect of collection or attempted collection of taxes before filing the digest with the commissioner, unless so ordered by the commissioner or allowed by special enactment, shall cause him to forfeit to the State the amount collected or attempted to be collected. The forfeiture shall be collected by the execution issued by the commissioner.

Failure to Collect Interest, Make Reports, & Settlements = Malpractice\(^\text{53}\)

Failure or refusal of any tax collector or tax commissioner to carry out any of the provisions contained in Code Sections 48-5-148, 48-5-150, 48-5-151, 48-5-153. A conviction for such malpractice shall subject the offender to removal from office.

Improper or Incomplete Digest = Removal from Office\(^\text{54}\)

If the digest is made out so badly as not to fulfill the purpose of the tax laws, the tax receiver shall be removed from office by the governing authority of the county upon the request of the commissioner.

Penalties for Incomplete or Improper Digest = Forfeiture of Commission\(^\text{55}\)

If the tax commissioner fails to submit his digest or receive a written extension by August 1 in each year he shall forfeit 1/10 of his commissions for each weeks delay. If the delay extends beyond 30 days he shall forfeit 1/2 of his commissions. If the delay extends beyond that time he shall forfeit all his commissions.

\(^{48}\) O.C.G.A. § 48-5-7.4(q)

\(^{49}\) O.C.G.A. § 48-5-7.4(q)

\(^{50}\) O.C.G.A. § 48-5-22

\(^{51}\) O.C.G.A. § 48-5-125

\(^{52}\) O.C.G.A. § 48-5-135

\(^{53}\) O.C.G.A. § 48-5-152

\(^{54}\) O.C.G.A. § 48-5-205 ©

\(^{55}\) O.C.G.A. § 48-5-205(a)
Tax Commissioner Procedures

- If a tax receiver or tax commissioner fails to follow procedures and directions given him by the commissioner in making out his digest, he shall forfeit 1/2 of his commissions.

- If the digest is compiled so badly as not to fulfill the purpose of the tax laws, the tax receiver or tax commissioner shall forfeit all of his commissions and shall be removed from office by the governing authority of the county upon the request of the commissioner.

Interest

Late Payment of Tax:

Day after Due = the indexed rate provided for per O.C.G.A. § 48-2-40 (minimum $1)\(^{56}\)

Taxes owed state or local taxing jurisdiction shall bear interest from due date until the date the tax is paid. Any period of less than one month is considered to be one month.\(^{57}\)

Minimum interest on unpaid taxes is $1.\(^{58}\)

Installsments –After December 20 = the indexed rate per O.C.G.A. § 48-2-40\(^{59}\)

Any taxes not paid in full by December 20 shall be subject to interest provided by law.\(^{60}\)

Installsments - Due Dates Vary Depending on Population = 1% of Tax Per Month\(^{61}\)

Population acts that relate to installment payments and the date interest are imposed.

Interest Payments by Tax Collector and Tax Commissioners\(^{62}\)

All interest payments received by tax collector and tax commissioners shall be paid to the state and county at the time and in the manner that taxes are required to be paid.\(^{63}\)

Breach of Covenants:

Preferential - Day after Due = the indexed rate per O.C.G.A. § 48-2-40 (minimum $1)\(^{64}\)

Rehabilitated Historic Property - Day of Disqualification = the indexed rate per O.C.G.A. § 48-2-40 (minimum $1)\(^{65}\)

Failure to have property classified results in the difference of taxes that were frozen and the regular value plus 1% on the savings. Year’s support does not remove the lien for prior years.

\(^{56}\) O.C.G.A. § 48-2-40
\(^{58}\) O.C.G.A. § 48-5-148
\(^{59}\) O.C.G.A. § 48-5-23
\(^{60}\) Op. Att'y Gen. 75-112, See also 48-2-40
\(^{61}\) O.C.G.A. § 48-5-24
\(^{62}\) O.C.G.A. § 48-5-151
\(^{63}\) Op. Att'y Gen. U87-6
\(^{64}\) O.C.G.A. § 48-5-7.1
\(^{65}\) O.C.G.A. § 48-5-7.2
Landmark Historic Property = the indexed rate per O.C.G.A. § 48-2-40 66
The difference between preferential assessment and the fair market value plus interest as provided in 48-2-40. Year’s support does not remove the lien for prior years.

Conservation & Residential Transitional = the indexed rate per O.C.G.A. §48-2-40 67
Calculated from the date of breach.

Prorated and disbursed to each taxing jurisdiction.

Forest Land = the indexed rate per O.C.G.A. § 48-2-40 68
Calculated from the date of breach.

Appeal Resolutions / Final Tax Bills:

Refund due to Appeal = the indexed rate per O.C.G.A. § 48-2-35 (maximum $150 if homestead & $5,000 if non-homestead) 69
Deduction in taxes due to appeal shall be refunded to the taxpayer. It shall include interest on the amount of such deduction at the same rate at specified in O.C.G.A. 48-2-35, which shall accrue from the latter of the due date or date paid of the taxable year in question.

Increase in Taxes due to Appeal = the indexed rate per O.C.G.A. § 48-2-35 70
Taxpayer must be given 60 days to pay adjusted tax bill before any interest can be added. Interest on the additional taxes shall accrue at the rate specified in 48-2-35, which shall accrue from the original due date if the taxpayer fails to pay the adjusted tax bill within 60 days.

---

66 O.C.G.A. § 48-5-7.3
67 O.C.G.A. § 48-5-7.4
68 O.C.G.A. § 48-2-40
69 O.C.G.A. § 48-5-311(e)(6)(D)(iii)(II)
70 O.C.G.A. § 48-5-311(e)(6)(D)(iii)(III)
Motor Vehicles

For the purposes of ad valorem taxation motor vehicles are classified as a separate and distinct class of property. The procedures described for returning motor vehicles for taxation, determining the applicable rates for taxation and collecting the ad valorem tax on motor vehicles shall be exclusive.

**Penalties:**

Failure to Make Return or Pay Tax = 10% of Tax (minimum $5)\(^{71}\)

Every owner of a motor vehicle, in addition to the ad valorem tax due on the motor vehicle, shall be liable for a penalty of 10% of tax due or $5, whichever is greater, for the failure to make the return or pay the tax in accordance with this article.

**Interest:**

\[\text{Day after Due} = \text{the indexed rate per O.C.G.A. §48-2-40 (minimum $1)} \]

Taxes owed State or local taxing jurisdiction shall bear interest from due date or date execution is issued until the date the tax is paid. Any period of less than one month is considered to be one month.\(^{72}\)

Mobile Homes

For the purposes of ad valorem taxation, mobile homes are classified as a separate and distinct class of property. The procedures described for returning mobile homes for taxation, determining the applicable rates for taxation, and collecting the ad valorem tax on mobile homes shall be exclusive.

**Penalties:**

Failure to Make Return or Pay Tax = 10% of Tax (minimum $5)\(^{74}\)

Every owner of a mobile home, in addition to the ad valorem tax due on the mobile home shall be liable for a penalty of 10% of tax due or $5.00 whichever is greater for the failure to make the return or pay the tax in accordance with this article.

**Interest:**

\[\text{Day after Due} = \text{the indexed rate per O.C.G.A. §48-2-40 (minimum $1)} \]

Taxes owed State or local taxing jurisdiction shall bear interest from due date or date execution is issued until the date the tax is paid. Any period of less than one month is considered to be one month.\(^ {76}\)

\(^{71}\) O.C.G.A. § 48-5-451  
\(^{72}\) O.C.G.A. § 48-3-8  
\(^{73}\) Op. Att'y Gen. U82-19  
\(^{74}\) O.C.G.A. § 48-5-451  
\(^{75}\) O.C.G.A. §48-2-40  
\(^{76}\) O.C.G.A. § 48-3-8
Criminal:

Failure to Purchase and Display a Decal = Minimum $100, Maximum $300\textsuperscript{77}

Unlawful to failure to attach and display a decal as required in Code Section 48-5-492.

Prosecuted in Magistrate Court.

Failure to Display a Decal = $50\textsuperscript{78}

Unlawful to fail to attach and display a decal as required in Code Section 48-5-492.

If such person owns more than one home in a home park then maximum fine of such person with respect to mobile home park is $1,000.

Prosecuted in Magistrate Court.

Move or Transport without a Decal = Misdemeanor
Minimum $200, Maximum $1,000 plus Possible Imprisonment\textsuperscript{79}

Violation of paragraph (1) of this subsection shall be a misdemeanor and shall be punished by a fine of not less than $200 nor more than $1,000, or by imprisonment for not more than 12 months or both.

Prosecuted in Magistrate Court.

Timber

Standing timber shall be assessed for ad valorem only once and such assessment shall be made following its harvest or sale. Such timber shall be assessed at 100% of its fair market value and shall be taxed on a levy made by each respective taxing jurisdiction according to 100% fair market value.

Penalties:

Willful Failure to Timely File Report = 50% of Tax Due\textsuperscript{80}

Failure to timely make any report or disclosure required by this code section, except that if the failure to comply is unintentional.

Unintentional Failure to Timely File Report = 1% of Tax Due (per month)\textsuperscript{81}

Unintentionally not reporting or disclosing, filed within 12 months after the due date.

\textsuperscript{77} O.C.G.A. § 48-5-493
\textsuperscript{78} O.C.G.A. § 48-5-493
\textsuperscript{79} O.C.G.A. § 48-5-493
\textsuperscript{80} O.C.G.A. § 48-5-7.5
\textsuperscript{81} O.C.G.A. § 48-5-7.5
Late Payment of Ad Valorem Tax: 120 Days Late = 5% of unpaid tax and additional 5% assessed each 120 days up to cumulative maximum of 20%.\(^{82}\)

Any ad valorem taxes not paid within 120 days from the due date shall have a penalty imposed of 5% of the taxes due, except as otherwise provided by specific statutory civil penalty.

The penalty shall not apply to the following:

- Ad valorem taxes of $500 or less on homesteaded property,
- Homesteaded property acquired during the tax year by a new owner who did not receive a bill, and who before acquiring such property resided outside the State of Georgia, and if taxes are paid within one year following the due date.\(^{83}\)

Any city or county authorized as of April 22, 1981 to impose a penalty greater than 10% may continue to do so.

**Interest:**

- **Day after Due** = the indexed rate per O.C.G.A. §48-2-40\(^{84}\)
  Taxes owed State or local taxing jurisdiction shall bear interest from due date until tax is paid.\(^{85}\)

- **Day after Report Due** = 1% of Penalty per Month\(^{86}\)
  If not timely reported, interest accrues on the penalty at 1% per month.

**Public Utilities**

**Penalties:**

Late Payment of Ad Valorem Tax: 120 Days Late = 5% of unpaid tax and additional 5% assessed each 120 days up to cumulative maximum of 20%.\(^{87}\)

Any ad valorem taxes not paid within 120 days from the due date shall have a penalty imposed of 5% of the taxes due, except as otherwise provided by specific statutory civil penalty.

The penalty shall not apply to the following:

- Ad valorem taxes of $500 or less on homesteaded property,
- Homesteaded property acquired during the tax year by a new owner who did not receive a bill, and who before acquiring such property resided outside the State of Georgia, and if taxes are paid within one year following the due date.\(^{88}\)

---

\(^{82}\) O.C.G.A. § 48-2-44
\(^{83}\) Op. Att'y Gen. U82-37, 81-86, U-84-25, 83-20
\(^{84}\) O.C.G.A. § 48-2-40
\(^{85}\) Op. Att'y Gen. U82-19
\(^{86}\) O.C.G.A. § 48-5-7.5
\(^{87}\) O.C.G.A. § 48-2-44
\(^{88}\) Op. Att'y Gen. U82-37, 81-86, U84-25, 83-20
Any city or county authorized as of April 22, 1981 to impose a penalty greater than 10% may continue to do so.

**Interest:**

\[
\text{Day after Due = the indexed rate per O.C.G.A. §48-2-40 (minimum $1)}^{89}
\]

Taxes owed State or local taxing jurisdiction shall bear interest from the due date until the date the tax is paid. Any period of less than one month is considered to be one month.\(^{90}\)

At settlement of appeal if additional taxes are owed interest will accrue at the rate provided for judgments. Such interest shall accrue from the date the taxes would have been due absent the appeal to the date the additional taxes are remitted.\(^{91}\)

**Recording Intangible**

**Penalties:**

\[
\text{Not showing Amount and Due Date on Deed = Misdemeanor}^{92}
\]

Willfully violating code section 48-6-66. The correct amount and due date must be shown on instruments encumbering or conveying real estate.

\[
\text{Removal of Bar = 50\% of Amount of Tax}^{93}
\]

Failure to pay tax results in a bar to the collection of the indebtedness. The bar may be removed by the payment of the tax, interest, and penalty.\(^{94}\)

**Interest:**

\[
\text{Day after Due = the indexed rate per O.C.G.A. §48-2-40 (minimum $1)}^{95}
\]

Taxes owed State or local taxing jurisdiction shall bear interest from the due date until the date the tax is paid. Any period of less than one month is considered to be one month.\(^{96}\)

\[
\text{Removal of Bar = Payment of All Interest Due}^{97}
\]

Failure to pay tax results in a bar to the collection of the indebtedness. The bar may be removed by the payment of the tax, interest, and penalty.\(^{98}\)

---

\(^{89}\) O.C.G.A. § 48-2-40
\(^{90}\) Op. Att'y Gen. U82-19
\(^{91}\) O.C.G.A. § 48-2-18
\(^{92}\) O.C.G.A. § 48-6-67
\(^{93}\) O.C.G.A. § 48-6-77
\(^{95}\) O.C.G.A. § 48-2-40
\(^{96}\) Op. Att'y Gen. U82-19, Also see 48-6-77.
\(^{97}\) O.C.G.A. § 48-6-77
Criminal

Property:

Failure of Tax Commissioner to Have Returned for Taxation, and Collect Tax = Misdemeanor\(^9^9\)
Unlawful for any tax receiver or tax commissioner to fail to have returned for taxation all property required by law, and to collect taxes assessed on all property.

Refusal to Receive Returns = Misdemeanor\(^1^0^0\)
Unlawful for any tax receiver or tax commissioner to refuse to receive any return of taxes when the return is properly tendered in the presence of a witness and within the time required.

Collection of Taxes prior to Bond Issued and Oath Taken = Misdemeanor\(^1^0^1\)
Unlawful for any tax collector or tax commissioner to collect or attempt to collect any tax before he has given and had approved the necessary bond and security and has taken the oaths of office.

Collection before Digest Approval = Double Amount Attempted to be Collected\(^1^0^2\)
Effect of collection or attempted collection of taxes before filing digest with commissioner, unless so ordered by the commissioner or allowed by special enactment, the tax commissioner shall forfeit to the state the amount collected or attempted to be collected. The forfeiture shall be collected by an execution issued by the commissioner.

Failure to Keep Cash book = Misdemeanor\(^1^0^3\)
Unlawful for a tax collector or tax commissioner to fail to or refuse to keep a cash book.

Neglect of Duty = Removal from Office\(^1^0^4\)
If any tax collector or tax commissioner fails or refuses to make payment, if they make a false return, or if they fail or refuse to file the report as required, commissioner or governing authority reports to Governor. The Governor shall cause a notice to be served on the tax collector or tax commissioner to show just cause why they should not be removed from office. Failure to make a proper excuse within 10 days results in removal from office.

Failure to Collect Interest, Make Reports, & Settlements = Malpractice\(^1^0^5\)

\(^9^9\) O.C.G.A. § 48-5-22
\(^1^0^0\) O.C.G.A. § 48-5-104
\(^1^0^1\) O.C.G.A. § 48-5-125
\(^1^0^2\) O.C.G.A. § 48-5-135
\(^1^0^3\) O.C.G.A. § 48-5-139
\(^1^0^4\) O.C.G.A. § 48-5-145
\(^1^0^5\) O.C.G.A. § 48-5-152
Failure or refusal of any tax collector or tax commissioner to carry out any of the provisions contained in Code Sections 48-5-148, 48-5-150, 48-5-151, and 48-5-153. A conviction for such malpractice shall subject the offender to removal from office.

**Failure to Make Reports of Final Settlement and Payment = 1/4 of Commissions**

Four months after the due date the tax commissioner or tax collector shall furnish to the commissioner and the county governing authority a report showing the amount of taxes remaining unpaid, interest collected from delinquent taxpayers, and the amount of taxes collected from the due date to the date of rendering the report, and every 30 days thereafter until a final settlement is made.

The county governing authority has the authority to change due dates, by resolution, with the approval of the tax commissioner or tax collector.

**False Reports of Taxes Collected = False Swearing**

Unlawful for any tax commissioner or tax collector to make out a false return or report of the amount of taxes collected.

**Improper or Incomplete Digest = Removal from Office**

If the digest is made out so badly as not to fulfill the purpose of the tax laws, the tax receiver or tax commissioner shall be removed from office by the governing authority of the county upon the request of the commissioner.

**Penalties for Incomplete or Improper Digest = Forfeiture of Commission**

If the tax commissioner fails to submit the digest or receive a written extension by August 1 in each year they shall forfeit 1/10 of the commissions for each weeks delay. If the delay extends beyond 30 days they shall forfeit 1/2 of the commissions. If the delay extends beyond that time they shall forfeit all the commissions.

If a tax receiver or tax commissioner fails to follow procedures and directions given them by the commissioner in making out the digest, they shall forfeit 1/2 of the commissions.

If the digest is not completed to fulfill the purpose of the tax laws, the tax receiver or tax commissioner shall forfeit all of the commissions and shall be removed from office by the governing authority of the county upon the request of the commissioner.

**Mobile Homes:**

106 O.C.G.A. § 48-5-150, 48-5-153
107 O.C.G.A. § 48-5-159
108 O.C.G.A. § 48-5-205©
109 O.C.G.A. § 48-5-205(a)
110 O.C.G.A. § 48-5-205(b)
111 O.C.G.A. § 48-5-205©
Failure to Purchase and Display a Decal = Minimum $100, Maximum $300\textsuperscript{112}
Unlawful to fail to attach and display a decal as required in Code Section 48-5-492. Prosecuted in Magistrate Court.

Failure to Display a Decal = $50\textsuperscript{113}
Unlawful to fail to attach and display a decal as required in Code Section 48-5-492. Prosecuted in Magistrate Court.

Move or Transport without a Decal = Misdemeanor
Minimum $200, Maximum $1,000 plus Possible Imprisonment\textsuperscript{114}
Violation of paragraph (1) of this subsection shall be a misdemeanor and shall be punished by a fine of not less than $200 nor more than $1,000, or by imprisonment for not more than 12 months or both.

Prosecuted in Magistrate Court.

Recording Intangible:

Not showing Amount and Due Date on Deed = Misdemeanor\textsuperscript{115}
Willfully violating code section 48-6-66. The correct amount and due date must be entered on instruments encumbering or conveying real estate.

Removal of Bar = 50% of Amount of Tax\textsuperscript{116}
Failure to pay tax results in a bar to the collection of the indebtedness. The bar may be removed by the payment of the tax, interest, and penalty.\textsuperscript{117}

Evasion of this Tax = Misdemeanor\textsuperscript{118}
Unlawful for a person to evade or defeat the tax imposed by this article or the payment.

Homestead:

Solicit Fee for Filing a Homestead = Misdemeanor\textsuperscript{119}
Unlawful for any person, firm, or corporation to solicit, either directly or by mail or advertisement, any person for the purpose of filing on behalf of that person the application and schedule for homestead.

Fraudulent Claim of Homestead = Misdemeanor\textsuperscript{120}
Unlawful for any person to make any false or fraudulent claim for exemption; make any false statement or false representation of a material fact in support for

\textsuperscript{112} O.C.G.A. § 48-5-493
\textsuperscript{113} Ibid
\textsuperscript{114} Ibid
\textsuperscript{115} O.C.G.A. § 48-6-67
\textsuperscript{116} O.C.G.A. § 48-6-77
\textsuperscript{117} 1063-65 Op. Att'y Gen. p.46
\textsuperscript{118} O.C.G.A. § 48-6-10
\textsuperscript{119} O.C.G.A. § 48-5-45
\textsuperscript{120} O.C.G.A. § 48-5-51
exemption; knowingly assist another in preparation of the above; or enter into collusion with another by the execution of a fictitious deed, deed of trust, mortgage, or otherwise.

**Falsification of Information on School Homestead = False Swearing**[^121]

Unlawful for any person willfully to falsify information pursuant to Code Section 48-5-52 relating to age, income, or otherwise. Code 48-5-52 allows the exemption for school tax for individuals 62 or older.[^122]

Reference Code Section 16-10-71 - Penalty for False Swearing

**Obstructing Levying Officers = Misdemeanor**[^123]

It is unlawful to obstruct or hinder a levying officer in the levy of a state tax execution.

**Violation of Confidentiality = Civil Penalty (maximum $1,000)**[^124]

Knowingly and willfully furnishes information which is confidential under this Code Section to unauthorized persons shall upon conviction be subject to a civil penalty not to exceed $1,000.

**Failure to Furnish Records not Confidential = Misdemeanor**[^125]

Failure of county board of assessors to make available records that are not confidential as described in paragraph (2) of this subsection shall be guilty of a misdemeanor.

**Other**

**Homestead:**

**Solicit Fee for Filing a Homestead = Misdemeanor**[^126]

Unlawful for any person, firm, or corporation to solicit, either directly or by mail or advertisement, any person for the purpose of filing on behalf of that person the application and schedule for homestead.

**Fraudulent Claim of Homestead = Misdemeanor**[^127]

Unlawful for any person to make any false or fraudulent claim for exemption; make any false statement or false representation of a material fact in support for exemption; knowingly assist another in preparation of the above; or enter into collusion with another by the execution of a fictitious deed, deed of trust, mortgage, or otherwise.

**Fraudulent Claim of Homestead Penalty = Double the Tax**[^128]

[^121]: O.C.G.A. § 48-5-53
[^122]: O.C.G.A. §16-10-71
[^123]: O.C.G.A. § 48-3-27
[^124]: O.C.G.A. § 48-5-314
[^125]: Ibid
[^126]: O.C.G.A. § 48-5-45
[^127]: O.C.G.A. § 48-5-51
[^128]: Ibid
The property shall be taxed in an amount double the tax to be paid if this code section is violated.

**Falsification of Information on School Homestead = False Swearing**\(^{129}\)
Unlawful for any person willfully to falsify information pursuant to code section 48-5-52 relating to age, income, or otherwise.\(^{130}\) (48-5-52 - exemption for school tax for individuals 62 or older.)

**Deferred Taxes:**

**Interest Rate on Due Date = 3/4 of 1%**\(^{131}\)
Amount of taxes deferred shall begin accruing interest on the date taxes were due. Such penalties shall be prorated and distributed to each tax jurisdiction.

**Change in Ownership that Affects Homestead = All Taxes & Interest Due on Date of Change**\(^{132}\)
Change in ownership of property or change in use that affects tax deferred homestead results in a penalty that consists of all deferred taxes and interest becoming due on the date of change. Such penalties shall be prorated and distributed to each tax jurisdiction.

**Failure to Maintain Insurance = All Taxes & Interest Due on Date of Change**\(^{133}\)
Failure to maintain insurance on property results in a penalty that consists of all deferred taxes and interest becoming due on the date of change.

Such penalties shall be prorated and distributed to each tax jurisdiction.

**Taxes exceed 85% of Fair Market Value = Excess Becomes Due**\(^{134}\)
Once deferred taxes exceed 85% of the fair market value of the property, amount that exceeds 85% becomes due.

Such penalties shall be prorated and distributed to each tax jurisdiction.

**Failure to pay Excess = All Taxes & Interest Due**\(^{135}\)
Failure to pay amount specified in 48-5-78 as excess, within 30 days, results in all taxes and interest becoming due and payable at the end of the 30-day period.

Such penalties shall be prorated and distributed to each tax jurisdiction.

\(^{129}\) O.C.G.A. § 48-5-53

\(^{130}\) O.C.G.A §16-10-71

\(^{131}\) O.C.G.A. § 48-5-75

\(^{132}\) O.C.G.A. § 48-5-78

\(^{133}\) Ibid

\(^{134}\) Ibid

\(^{135}\) Ibid
Other Duties

Failure to Send List = All Taxes & Interest Become Due\(^{136}\)

Each year, upon notification each owner of property on which taxes and interest have been deferred shall submit to the tax collector or tax commissioner a list, and the current value, of all outstanding liens on the owner’s homestead. Failure to respond to notification within 30 days of its receipt shall cause the total amount of deferred taxes and interest to become due and payable at the end of 30 days.

Such penalties shall be prorated and distributed to each tax jurisdiction.

Distribution of Deferred Tax and Interest = Proportionate to Each Tax Jurisdiction\(^{137}\)

When collected, tax collector or tax commissioner must maintain a record of amount of taxes or interest collected. They shall distribute taxes and interest to local jurisdictions.\(^{138}\)

Willfully Filing Incorrect Information = 25% of Taxes and Interest\(^{139}\)

Total amount of taxes and interest becomes due immediately; they may appeal to Board of Equalization.

Such penalties shall be prorated and distributed to each tax jurisdiction.

Willfully Filing Incorrect Information = Disqualification for 3 years\(^{140}\)

Violation of this Code Section results in a disqualification from filing a deferral for the next 3 years.

**Fees:**

Levy Administration Fee = Lesser of 5% of Tax or $250 (minimum $50)\(^{141}\)

Once a levy is made or posted on the property, sheriff or ex officio sheriff shall collect, in addition to any other costs, commissions, interest, and penalties, and actual expenses incurred by the county in issuing the execution and administering the levy.\(^{142}\)

Fee for Issuing Tax Executions = $.50\(^{143}\)

Tax collector shall be allowed a fee of .50 cents for issuing a tax execution. Collected from the defendant.\(^{144}\)

\(^{136}\) O.C.G.A. § 48-5-78

\(^{137}\) O.C.G.A. § 48-5-80

\(^{138}\) Op. Att'y Gen. U87-6

\(^{139}\) O.C.G.A. § 48-5-84

\(^{140}\) Ibid

\(^{141}\) O.C.G.A. § 48-5-161(c)(2)


\(^{143}\) O.C.G.A. § 48-5-163

**Executions:**

Issue Day of Execution = 1% per Month

Executions issued shall bear interest at the rate specified in Code Section 48-2-40.

Transferred Executions - Annual Interest = No More than 12%

Bond transferred Executions amount paid plus no more than 12% per annum.

Transferred Executions - Date of Transfer = the indexed rate per O.C.G.A. §48-2-40

Executions recorded and then transferred to third persons bear interest at the rate specified in Code Section 48-2-40.

Obstructing Levying Officers = Misdemeanor

It is unlawful to obstruct or hinder a levying officer in the levy of a state tax execution.

Failure to Keep Execution Docket = Commission Forfeiture plus 20%

Violation of any of the provisions of subsection (a) of code section 48-5-161; the tax collector or tax commissioner so violating shall forfeit all or such part of his commissions as the grand jury of the county shall recommend. Failure to pay over the penalty shall be enforced against the tax collector or tax commissioner in his sureties by the commissioner, and a 20% penalty of the amount of the penalty shall be added.

Failure to Settle Accounts = Principal Amount plus 20% Interest

Failure of tax collector or tax commissioner to settle his accounts results in the commissioner issuing an execution for the principal amounts plus interest at 20%. The commissioner may allow credits that the tax commissioner is entitled, and charge interest only on the amount in default together with costs and attorney fees.

---

145 O.C.G.A. § 48-3-8
147 O.C.G.A. § 48-3-19
149 O.C.G.A. § 48-3-20
150 Palmer v. Phinizy, 151 Ga. 589, 1075 S.E. 852, 1921
151 O.C.G.A. § 48-3-27
152 O.C.G.A. § 48-5-162
153 O.C.G.A. § 48-5-201
Leaving Office

The office of the tax commissioner is deemed vacated when one or more of the following takes place:155

- By the death of the incumbent;
- By resignation, when accepted;
- By decision of a competent tribunal declaring the office vacant;
- By voluntary act or misfortune of the incumbent whereby he is placed in any of the specified conditions of ineligibility to office;
- By the incumbent ceasing to be a resident of the state or of the county, circuit, or district for which he was elected;
- By failing to apply for and obtain commissions or certificates or by failing to qualify or give bond, or both, within the time prescribed by the laws and Constitution of Georgia; or
- By abandoning the office or ceasing to perform its duties, or both.

Facts not constituting a resignation. - Where an order of the Governor contains a specific recital of facts to show a resignation and it appears that the facts did not constitute a resignation in law, a declaration in his order that "the resignation aforesaid . . . is hereby accepted" does not show a vacancy created by the acceptance of a resignation.156

Vacancies caused by change in residence. - Only in the case of an incumbent ceasing to be a resident of the State of Georgia does the office immediately become vacant. In all other cases, the office does not become vacant until the vacancy is judicially ascertained.157

Vacancies caused by failure to give bond. - This is mandatory and must be given effect, notwithstanding, the hard consequences to the officer elect whose duty to the public was to give bond.158

Disregard for the requirements of giving bond amounts to a forfeiture by the respondent of any claim to the office. This would be especially true when it appears that, due to the respondent's neglect and delay in filing any bond, another person has been named to the office and has qualified by taking the oath and making the bond required by law.159

Due process requirements for removal for abandonment. - Where the Governor wishes to remove an incumbent constitutional officer for reason of abandonment, a notice and hearing are required for due process.160

Due process requirements for removal for misconduct. - Under this law a mere charge of misconduct in office on the part of the incumbent does not show abandonment; nor may the


155 O.C.G.A. § 45-5-1
156 Patten v. Miller, 190 Ga. 123<A>, 8 S.E.2d 757<A> (1940)
Governor, against the will of the incumbent, declare a vacancy upon any theory of abandonment until the fact is ascertained in a judicial proceeding.\textsuperscript{161}

**Abandonment caused by acquiescence in wrongful removal.** - While acquiescence may be entirely different from abandonment, the abandonment of a public office may result from an acquiescence by the officer in his wrongful removal or discharge; after a summary removal, an unreasonable delay by an officer illegally removed in taking steps to vindicate his rights may constitute an abandonment of the office, and the voluntary surrender of an office to another because of the erroneous belief that such other has been duly elected as successor to the surrendering officer may constitute an abandonment.\textsuperscript{162}

**No vacancy created by incumbent holding over.** - Since none of the seven grounds mentioned in this section exist in the case of a hold-over, there is no vacancy in the office and the incumbent can legally perform the duties of the office until his successor is appointed and qualified.\textsuperscript{163}

**Withdrawal of resignation.** - Unless a resignation is meant to be effective immediately (which a tender would not seem to be), it may be withdrawn before acceptance.\textsuperscript{164}

**Illness of officer as ground for vacancy.** - While illness of the officer is not specifically enumerated in the Georgia statute, in all probability the permanent illness of the officer might be construed by the Georgia courts to bring about a vacancy on the ground of incapacity. It has been held that temporary imprisonment or temporary illness does not incapacitate an officer to hold office.\textsuperscript{165}

When the tax commissioner leaves office, due to any of the above there are several steps that need to be taken prior to leaving.

**Letter to the Governor**

The resignations of all state and county officers and senators and representatives of the State of Georgia in the United States Congress shall be made to the Governor.\textsuperscript{166} If the resignation is from an office which may not be filled by executive appointment of the Governor, the Governor shall, upon receiving the resignation, promptly notify the appropriate official of the state or county to fill the vacancy or to initiate the process for filling the vacancy according to law.\textsuperscript{167}

The tax commissioner must write an official correspondence to the Governor notifying his/her office of the resignation. The resignation needs to contain the date the resignation will take effect.

**Listing of Unpaid Taxes**

\textsuperscript{161} Patten v. Miller, 190 Ga. 123\textless A>, 8 S.E.2d 757\textless A> (1940); Partain v. Maddox, 227 Ga. 623\textless A>, 182 S.E.2d 450\textless A> (1971)
\textsuperscript{162} Thompson v. Nichols, 208 Ga. 147\textless A>, 65 S.E.2d 603\textless A> (1951)
\textsuperscript{163} 1963-65 Op. Att'y Gen. p. 216
\textsuperscript{165} 1954-56 Op. Att'y Gen. p. 204
\textsuperscript{166} O.C.G.A. § 45-5-5
\textsuperscript{167} Ibid
When leaving office, the outgoing tax commissioner is required to prepare a list of the uncollected items and give the list to his/her successor. This is to ensure that the collection of all delinquent accounts is now the responsibility of the new tax commissioner.

The outgoing tax collector or tax commissioner and his sureties or his bond shall be discharged upon his delivery to his successor of the books and papers in his office which relate to the uncollected taxes, except for defaults existing prior to that time.

Closeout Audit

To confirm all funds, commissions, fees, etc. that are the responsibility of the outgoing tax commissioner it is suggested that a closeout audit be done at this time.

The governing authority may employ an accountant to examine or audit the books of the tax commissioner at any time it deems necessary.

---

168 O.C.G.A. § 48-5-164
169 O.C.G.A. § 48-5-164(d)
171 O.C.G.A. § 36-1-10